**Title (English)**

**Título (español)**

**Abstract (maximum 250 words)**

**Aim**

**Methodology**

**Results**

**Originality/value**

Practical implications (optional)

Social implications (optional)

**Keywords:** Keyword 1; keyword 2; keyword 3; …; keyword 10.

**Resumen (máximo 250 palabras)**

**Objetivo**

**Metodología**

**Resultados**

**Originalidad/valor**

Implicancias prácticas (opcional)

Implicancias sociales (opcional)

**Palabras clave:** Palabra clave 1; palabra clave 2; palabra clave 3; …; palabra clave 10.

1. **Introduction**

The length of the chapter should be between 900 and 1600 words long. It is recommended to consider scientific writing and proper paragraph construction. It is also recommended that the research question or general objective of the study should be stated at the end of the chapter. Optionally, specific objectives can be included without bullets or enumerations.

1. **Methodology**

This chapter clearly expresses the study design. However, its structure may vary according to each research approach. Some characteristics of some types of studies are detailed.

**Quantitative Approach:** The methodology should include, at a minimum, the following points: (i) Research design, (ii) Population or sample and unit of analysis, (iii) Data collection techniques and instruments, and (iv) Data analysis processing and ethical considerations.

**Qualitative Approach:** Requires consideration of the following aspects: (i) Type and design of the research, (ii) Participants (inclusion and exclusion criteria, number, sample selection criteria), (iii) Instruments, (iv) Data collection and analysis procedure, and (v) Ethical considerations, quality, and potential biases."

**Bibliometric/Scientometric Approach:** Aspects to consider include (i) Source(s) of information and data collection (if it is a bibliometric study at the disciplinary or research field level, specify the search equation/strategy, and use the PRISMA flowchart to explain the selection process (inclusion/exclusion)), (ii) Data treatment, analysis, and a table of bibliometric dimensions and indicators.

**Review Articles:**

Authors must follow the format corresponding to the type of review. However, for systematic and scoping reviews, the PRISMA diagram must be used. Among the types of reviews are Scoping Review, Narrative Review, Systematic Review, Literature Mapping Review, State-of-the-Art Review, among others.

The following article shows most types of reviews: <https://doi.org/10.1111/j.1471-1842.2009.00848.x>

**Business Law, Taxation, and Fiscal Policy Articles:**

Research articles are accepted, and the structure of each article must follow the criteria according to the scope and design of the study.

*Note:* These are some criteria that authors should consider. However, each manuscript may adopt the structure that best demonstrates the validity and reliability of the study.

1. **Results**

The results should address the study's objectives. A maximum of 10 elements, including tables and figures, should be considered. Authors are encouraged to use integrated tables, such as the one shown below, to optimize the distribution of available space and present the most relevant information concisely.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Variable | Heading | | Heading | | Heading | | Heading | |
| Subtitle | Subtitle | Subtitle | Subtitle | Subtitle | Subtitle | Subtitle | Subtitle |
| A | a | a | a | a | a | a | a | a |
| B | b | b | b | b | b | b | b | b |
| C | c | c | c | c | c | c | c | c |

Other examples of integrated tables can be found in the following article by Sofía Louise Martínez-Martínez: <https://doi.org/10.1108/ARLA-02-2021-0041>

We recommend authors to design integrated figures. For instance, please refer to Figure 2 in the article: <https://doi.org/10.1007/s11192-023-04795-2>

1. **Discussion**

The relationship between the results and the hypotheses raised should be presented, as well as a discussion of the meaning of the results.

1. **Theoretical Implications (optional)**

Well-structured, solid theoretical implications should be written.

1. **Practical Implications (optional)**

Well-structured practical implications should be written.

1. **Limitations and Future Lines of Research**

There should be an acknowledgment of the limitations of the study and suggestions for future research should be written.

1. **Conclusions**

Should be clear and well-founded

**Acknowledgments:** (optional)

**Funding:** (disclose any direct or indirect sources of funding or grants for the scientific research, whenever such sources exist).

**Data Availability:** (indicate whether research data are available or not)

**Statements**

**Conflict of interests** (Specify whether there are or are not conflicts of interest)

**Authors contributions**

**Use of AI** (If applicable, a declaration must be made as indicated in the [code of ethics](https://revistas.ulima.edu.pe/index.php/pjm/about#:~:text=cases%20of%20rejection.-,Use%20of%20artificial%20intelligence,-PJM%20adheres%20to))

**References (They must follow APA 7th edition guidelines and include a minimum of 35 references).**

Biblioteca\_UMA [@Biblioteca\_UMA]. (s.f.). *Tweets* [Perfil de Twitter]. Twitter. Recuperado el 24 de marzo de 2022, de <https://twitter.com/Biblioteca_UMA/status/1506669602377502723>

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