**TITLE OF PAPER**

**(Arial, 16-point type, Bold and Centered text)**

Please control your style using 12-pt Arial font and double-space paragraph.

An example of section titles and divisions is suggested as follows:

**1. Introduction (16-pt bold Arial, centered)**

**2. Literature Review (16-pt bold Arial, centered)**

**2.1 Budgetary Participation (14-pt bold Arial)**

2.1.1 Management Accounting Research (12-pt Arial)

For complete references, please refer to NTUMR Guide from the following link:

<http://review.management.ntu.edu.tw/sys_filelist.aspx?lang=en&pid=25>

I claim that the manuscript has not been published in any journal before.