Write the Title Briefly and Clearly (No more than 15 words is recommended use Times New Roman, size 14) The title of the article should be concise, interesting, and describe the content of the article

Author's name[1]*, author's name[2], author's name[3]
Afilliation and email all author

ABSTRACT

Abstract is a brief summary of the entire contents of the article. Abstracts are written clearly, concisely and use strong sentences in one paragraph consisting of 150-200 words, Times New Roman font type, size 12, 1,15 spacing. Abstract writing consists of five main parts arranged sequentially. The first part describes the phenomenon briefly. The second part describes the main objectives. The third part describes the research method. The fourth section describes the main findings or results as a result of the analysis. The fifth section describes the implications of the research.
Keywords: consists of 3-5 words

INTRODUCTION

Manuscripts must be in the form of research in the field of accounting in accordance with the purpose of journal publication. Manuscripts sent to JRAB must be original works, i.e. the same manuscript has never been published or has been accepted for publication in other journals/books either in part or in whole; and may not be submitted to other journals to be published simultaneously or considered for publication or even being reviewed; Manuscripts are written in Microsoft Word file format, 3 cm margins for each side, Times New Roman font type, size 12, 1,5 spacing, and aligned; Manuscripts must follow these guidelines and must be formatted according to the JRAB template for submission.

This section contains the research background explaining the research gaps, and research objectives. Research gaps can come from inconsistencies in previous research results, cases, theory verification, or offering a new model.

LITERATURE RIVEW AND HYPOTHESES DEVELOPMENT

This section contains theoretical underpinning and literature referenced pertaining to previous research that is related to the topic and also highlighted a research gap. It is highly recommended that the literature referenced is published no more than ten years. Also, it is suggested to prioritize the literature as the following order: reputable international journals, accredited national journals, national journals, and textbooks.

For research with hypothesis testing, the hypothesis development is built based on supporting theory, previous research, and logical reasoning. After the explanation is formulated, then write your hypothesis with this following format:

H_1: write the formulated hypothesis.

RESEARCH METHOD

This section consists of the research design, subject/object/population/sample, operational definition and measurement of variable, data collection technique and instrument, and data analysis techniques.

RESULT AND DISCUSSION

This section contains the data characteristic of population/sample/respondent, data analysis result, instrument, and hypothesis testing results, the answer to the research question, findings, and interpretation. This section, if possible, can be graphed for each research variable. Furthermore, the descriptive statistic value was presented (e.g., Mean, SD, Maximum, Minimum) with its interpretation (graphs and tables are not separate from the contents of the discussion). At the end of the section showed the hypothesis research result and its discussion completely. In the discussion part, the manuscript should compare the research results with previous research results.

CONCLUSION

This section presents the research conclusion, implications, limitations, and advice for future research. The implications are practical advice from result research. Research limitations include all aspects that can be considered by researchers to refine future research, while the research advice is a future direction for the next research based on the limitations highlighted.

REFERENCES

Contains the sources referred in the study. Please follow APA style. It's recommended for author to write using citation software such as mendeley, endNote, Zotero, etc. The examples are provided below:

Adams, C. A. (2002). Internal organisational factors influencing corporate social and ethical reporting. *Accounting, Auditing and Accountability Journal, 15*(2), 223–250. https://doi.org/10.1108/09513570210418905

Hermawan, A., Aisyah, I. S., Gunardi, A., & Putri, W. Y. (2018). Going green: Determinants of carbon emission disclosure in manufacturing companies in Indonesia. *International Journal of Energy Economics and Policy, 8*(1), 55–61. Retrieved from https://www.econjournals.com/index.php/ijeep/article/view/6009/3492

Coppola, D. P. (2011). *Introduction to International Disaster Management*. *Introduction to International Disaster Management* (Third Edit). Oxford: Butterworth-Heinemann. https://doi.org/10.1016/C2009-0-64027-7

Cachon, G. P., & Terwiesch, C. (2013). *Matching Supply with Demand: An Introduction to Operations Management*. *Book* (Third Edit). New York: McGraw-Hill/Irwin. https://doi.org/10.2307/1271510