

# JRAK

*Jurnal Riset Akuntansi Kontemporer*

## TITLE OF THE PAPER



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### Abstract

Written in English which contains a brief and concise summary of the essence of the overall study results which includes the **background, objectives, methods, findings and results, and implications**. Consists of 100-150 words.

## INTRODUCTION

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Article is written based on the results of empirical research in the form of both quantitative and qualitative research (including using scientific research methods including surveys, case studies, experiments / experiments, and other types of research) with the topic of management economics studies.

This **INTRODUCTION** section explains the main points discussed, which contains research problems, research objectives, and a summary of relevant theoretical studies.

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## **METHOD**

Includes research design, population and sample, development of research instruments, data collection techniques, and data analysis techniques, which are described briefly.

## **RESULTS**

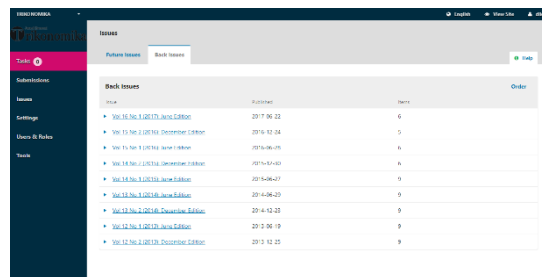
Presenting the results of the final data analysis, not raw data that has not been processed. The results of calculations and statistical / other tests can be displayed in this section, only the calculation results that are important to know are displayed.

**Table 1**

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Title	Date	Type
Vol. 10, No. 1 (2012) - June Edition	2012-06-12	6
Vol. 10, No. 2 (2012) - December Edition	2012-12-14	5
Vol. 10, No. 3 (2013) - June Edition	2013-06-15	6
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Vol. 11, No. 1 (2014) - June Edition	2014-06-17	5
Vol. 11, No. 2 (2014) - December Edition	2014-12-19	5
Vol. 11, No. 3 (2015) - June Edition	2015-06-19	5
Vol. 11, No. 4 (2015) - December Edition	2015-12-21	5

**Figure 1. The Graphics Sample Line should use a contrasting color**

## DISCUSSION

It is a separate part (not united with the results part). The discussion is an explicit affirmation of the interpretation of the results of data analysis, explains the answers to the research objectives / problem identification, links the findings with previous theory or research (sourced from national and international scientific journals), and the implications of the findings are related to the current situation.

## CONCLUSION

A summary description of the discussion of research results, but still refers to the research objectives and hypotheses, not a summary of the results of calculations or statistical testing. Can present findings or what new theory triggers are obtained from the research results.

## REFERENCES

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of the reference sources referenced in the text. Bibliography or reference list consists of 80% primary references (national and international scientific journals) and 20% secondary references (relevant text books). The degree of updated literature referred to is the last 10 years, and minimum references at least 20 sources. Relevant classical works can be referred to as the source of the problem but not for comparison discussions. Bibliography writing follows generally accepted references. Bibliography should be sorted alphabetically according to the author's last name (without academic degree) or the name of the institution with reference to the Harvard style. The arrangement of each bibliography: author name, year of publication, title of article or book name, name of journal or publisher, page number. Journal names should not be abbreviated

### Bibliography Example

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