



Article Title

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Article Information

Submission date

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Keywords:

Keyword 1

Keyword 2

Keyword 3

Abstract: Title in English

Purpose: the purpose of the article should be concise and presented in one sentence.

Method: the method must be explained in one sentence.

Results: results should be explained in concise manner in one or two sentences.

Novelty: author(s) must display research novelty

Contribution: describe in one sentence how the paper can contribute solution to nation's problem. All abstract must not exceed 100 words

Kata kunci:

Kata kunci 1

Kata kunci 2

Kata kunci 3

Abstrak: Judul dalam Bahasa Indonesia

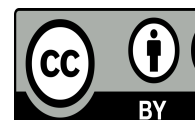
Tujuan: tujuan artikel disajikan secara ringkas dalam satu kalimat

Metode: metode harus dapat dijelaskan dalam satu kalimat.

Hasil: Hasil dijelaskan secara ringkas dalam satu atau dua kalimat.

Kebaruan: Penulis harus dapat menyajikan kebaruan artikel

Kontribusi: Jelaskan kontribusi penelitian terhadap permasalahan bangsa. Seluruh abstrak disajikan tak lebih dari 100 kata.



1. Introduction

The first paragraph of the introduction should immediately address the research issue. The author must be able to present why the research issue is important to be raised in the article. The existing phenomena can also be presented to strengthen research issues.

The second and or third paragraphs present the state of the art research, namely

previous research discourses that reinforce the urgency of the article. The research gap is presented in this section. Paraphrase the references and place number to indicate the source of reference [1], as such is the reference guide for Elsevier-Vancouver style.

The third and or fourth paragraphs should be narrowed further to the differences between previous studies and the articles

written. In this section novelty should be presented clearly. Please state the novelty of the article. State how the research issue contributes to nation's problems, at a contextual level (case study).

The fifth paragraph can explicitly discuss the purpose of the article. Avoid presenting the problem formulation in the form of a question. The structure of the article can also be displayed.

2. Method

Describe the chosen approach: quantitative, qualitative, or conceptual. Avoid presenting subsections in this section. If the article uses a positive/ quantitative approach, make sure all research variables are explained. Hypotheses should not be presented explicitly, but preferably refer to what is being falsified [2]. Questionnaires (if used) should provide a source, if they are a form of replication. The research model can be presented in this section in the form of an image. Image of a flowchart or research model must be presented in monochrome (black-and-white).

If the research uses a qualitative approach, it is necessary to present a detailed data collection; interview to whom, observation where and when, and documentation taken [3]. Qualitative analysis techniques should be clear, for example data classification, reduction or triangulation. Qualitative research that uses a specific paradigm and / or methodology needs to explain in detail the relevance of the paradigm to the research issue.

3. Results and Discussion

Results and discussion contain answers to research questions, presented in the form of a discourse. If the author uses tables or figures, there needs to be an interpretation of the tables and figures.

This section should make up the largest proportion of the entire article. If the researcher uses a quantitative approach, it is necessary to explain whether the research

results support the grand theory. Confirm how research findings can contribute to providing solution to nation's problem that has been previously described in the introduction.

It is also necessary to explain why there are differences in the results of research with previous studies. In qualitative research, if the author uses the interview method, it is necessary to present a transcription to maintain the authenticity of the research. Photos or documents, if presented, also need to be explained.

4. Conclusion

The conclusion consists of 3 paragraphs. The first paragraph describes the findings or answers to the research objectives.

The second paragraph describes the contribution of research both in the scientific field, as well as in practice or policy. In this section there is no need for any references. The emphasis on the novelty of research can also be emphasized in this paragraph.

The third paragraph addresses the limitations of the study. The author can also present a research agenda that can be done that is relevant to this research.

Acknowledgment

This section is optional. Author(s) may express appreciations to provider of research grant, peer supports who gave substantial inputs, proofreader, *etc.*

References

The list of references consists of scientific articles with a maximum originating from the last 10 years. Scientific articles cited must have a DOI (Digital object identifier) and be listed on the list of references. Reference must be presented using Elsevier-Vancouver style. Use the reference application to cite and build a list of references. The list of references with Elsevier-Vancouver will look something like this.

- [1] Widyatama A, Yunida M. Akuntabilitas Keuangan UMKM : Bagaimana Perspektif dari Sebuah UMKM Bidang Perdagangan ? J Ris Dan Apl Akunt Dan Manaj 2016;1:202–10. doi:10.18382/jraam.v1i3.47.
- [2] Kravet TD. Accounting conservatism and managerial risk-taking: Corporate acquisitions. J Account Econ 2014;57:218–40.
- [3] Haniffa R, Hudaib M. The two Ws of Islamic accounting research. J Islam Account Bus Res 2010;1:5–9. doi:10.1108/17590811011033370.

Example of presentation of table:

Table 1. Operational Variabels Definitions

Variabel	Measurement
Audit delay (AD)	The number of days required to issue the independent audit report from December 31 to the date the independent audit report was issued
Internal Auditor (IA)	
Number of Auditor	Number of internal auditor in the company
Education of Chief of Auditor	Level of education in ordinal scale; 1 = Diploma, 2= Bachelor, 3= Postgraduate

Example of presentation of illustration:

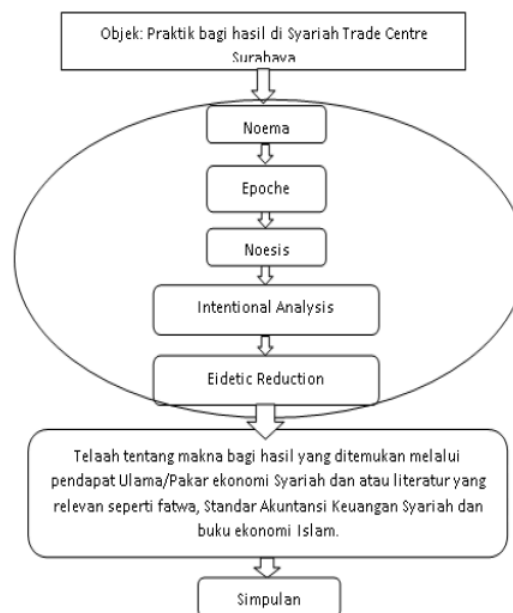


Illustration 1. Research Framework