



Jurnal

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JUDUL (Maksimal 15 kata, lugas dan menarik seperti judul publikasi pada umumnya, bukan seperti judul skripsi, tesis, disertasi. Diketik dengan menggunakan huruf besar semua, bold Garamond 16)

Nama Penulis 1^{1*}, Nama Penulis 2², dst (Nama penulis tanpa gelar, diurutkan mulai penulis 1, penulis 2, dst. Penulis koresponden diberi tanda *)

Affiliation:

^{1,2}Nama Fakultas, Nama Universitas, Nama Kota, Negara

ABSTRACT (Abstrak disusun dalam dua Bahasa, Inggris dan Indonesia, jumlah kata antara 150-200 kata). Diketik dengan font Times New Roman 12, spasi satu (1).
Abstrak terdiri dari:

Purpose:

Methodology/approach:

Findings:

Practical implications:

Originality/value:

Keywords: Terdiri dari 3-5 kata, diurutkan berdasarkan urutan abjad, *capital each word*, setiap suku kata dipisahkan oleh titik koma (;) dan suku kata terakhir diakhiri oleh titik (.)

Contoh: Financial Statement; Fraud Detection; Fraud Hexagon; Pressure.

ABSTRAK (Abstrak disusun dalam dua Bahasa, Inggris dan Indonesia, jumlah kata antara 150-200 kata). Diketik dengan font Times New Roman 12, spasi satu (1).
Abstrak terdiri dari:

Tujuan penelitian:

Metode/pendekatan:

Hasil:

Implikasi praktik:

Orisinalitas/kebaharuan:

Kata kunci: Terdiri dari 3-5 kata, diurutkan berdasarkan urutan abjad, *capital each word*, setiap suku kata

dipisahkan oleh titik koma (;) dan suku kata terakhir diakhiri oleh titik (.)

Contoh: Deteksi Fraud; Fraud Hexagon; Laporan Keuangan; Tekanan.

PENDAHULUAN

Dalam bagian pendahuluan tidak boleh ada subbab judul. Bagian pendahuluan diketik dengan font Garamond 12, spasi satu (1) dengan pengaturan before dan after enam (6) pt. Semua referensi **wajib menggunakan alat sitasi Endnote dengan style JRAK** (dapat didownload pada OJS). Referensi yang digunakan harus bersumber dari jurnal minimal 80% dari semua sumber yang digunakan. Referensi yang digunakan **maksimal 5 tahun terakhir kecuali untuk teori.** Jika terdapat gambar atau table, maka keduanya diletakkan di paling atas atau paling bawah dalam setiap halaman (**tidak boleh berada ditengah-tengah halaman**).

Pendahuluan harus berisi:

Isu/fenomena riset/riset gap

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Teori atas isu/fenomena

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Ringkasan penelitian terdahulu

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Positioning paper (tujuan penelitian dan perbedaan penelitian yang dilakukan dengan penelitian-penelitian terdahulu)

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Jabarkan proses pengembangan hipotesis dengan berdasarkan pada Teori, Riset terdahulu, Logika (jika penelitian menggunakan hipotesis)

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METODE

Pada bagian metode harus dituliskan secara jelas bagaimana penelitian dilakukan. Bagian metode setidaknya berisi: jenis penelitian, populasi dan teknik pengambilan sampel, jenis dan sumber data, instrumen penelitian, dan teknik analisis data.

Dalam bagian metode tidak boleh ada subbab judul, misal subbab judul Jenis Penelitian, Populasi dan Teknik Pengambilan Sampel. Semua substansi dari metode **diketik dalam paragraf, tanpa memberikan subbab judul**. Diketik dengan font Garamond 12, spasi satu (1) dengan pengaturan before dan after enam (6) pt. Semua referensi **wajib menggunakan alat sitasi Endnote dengan style JRAK** (dapat didownload pada OJS). Referensi yang digunakan harus bersumber dari jurnal minimal 80% dari semua sumber yang digunakan. Jika terdapat gambar atau

table, maka keduanya diletakkan di paling atas atau paling bawah dalam setiap halaman (**tidak boleh berada ditengah-tengah halaman**).

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HASIL DAN PEMBAHASAN

Bagian hasil dan pembahasan memuat hasil statistik dan pembahasan hasil statistik. **Tabel hasil uji statistic tidak boleh langsung di copy-paste dari alat statistiknya**, table yang disajikan pada bagian hasil dan pembahasan harus diolah terlebih dahulu. **Style penabelan harus sesuai dengan style penabelan JRAK**. Letak gambar atau table berada di paling atas atau paling bawah dalam setiap halaman (**tidak boleh berada ditengah-tengah halaman**).

Pembahasan hasil penelitian **harus dilakukan secara mendalam dengan mengaitkan pada teori, riset/penelitian terdahulu dan *logical thinking***. Bagian hasil dan pembahasan diketik dengan font Garamond 12, spasi satu (1) dengan pengaturan before dan after enam (6) pt. Semua referensi **wajib menggunakan alat sitasi Endnote dengan style JRAK** (dapat didownload pada OJS). Referensi yang digunakan harus bersumber dari jurnal minimal 80% dari semua sumber yang digunakan. Referensi yang digunakan **maksimal 5 tahun terakhir kecuali untuk teori**.

Deskriptif Statistik → sajikan data penelitian disini

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Analisis Data dan Pembahasan → sajikan hasil analisis data disini (termasuk output aplikasi statistik)

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→ lakukan pembahasan (diskusi) atas hasil analisis data dengan merujuk ke teori, riset terdahulu, dan logika (*logical thinking*)

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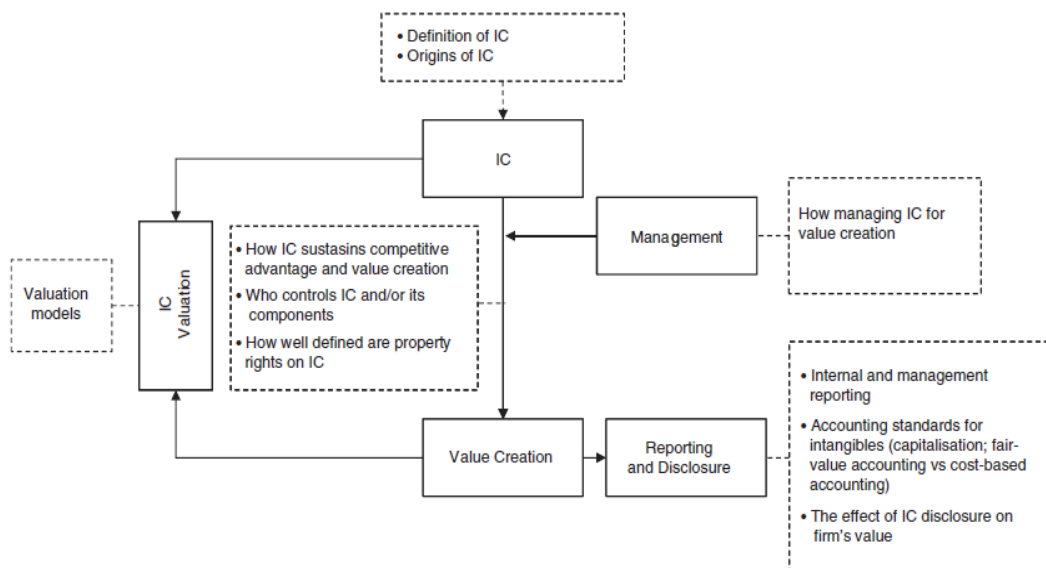
.....

Contoh Tabel dan Gambar

Tabel 1. Kategori Kinerja IC Industri Perbankan Indonesia

Tahun	KATEGORI KINERJA IC	
	Versi Kamath	Versi Mavridis
2004	Top Performers	Top Performers
2005	Common Performers	Top Performers
2006	Bad Performers	Common Performers

Sumber: Ulum (2009)



Sumber: Marzo (2014)

Gambar 1. Isu-isu tentang Intellectual Capital

SIMPULAN

Simpulkan hasil penelitian dalam format narasi, bukan pointer. Pada bagian ini berisi kesimpulan, keterbatasan dan saran untuk peneliti selanjutnya. Diketik dengan font Garamond 12, spasi satu (1) dengan pengaturan before dan after enam (6) pt.

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DAFTAR PUSTAKA → Semua referensi **wajib menggunakan alat sitasi Endnote dengan style JRAK** (dapat didownload pada OJS). Referensi yang digunakan harus **bersumber dari jurnal minimal 80% dari semua sumber yang digunakan**. Referensi yang digunakan **maksimal 5 tahun terakhir kecuali untuk teori**. Semua sumber dari jurnal **mencantumkan DOI** masing-masing artikel.

Contoh:

Alim, M. N. (2015). Utilization And Accounting Of Zakat For Productive Purposes In Indonesia: A Review. *Procedia - Social And Behavioral Sciences*, 211(September), 232–236. <https://doi.org/10.1016/J.Sbspro.2015.11.028>

Aria, M., & Cuccurullo, C. (2017). Bibliometrix: An R-Tool For Comprehensive Science Mapping Analysis. *Journal Of Informetrics*, 11(4), 959–975. <https://doi.org/10.1016/J.Joi.2017.08.007>

El-Madani. (2013). *Fiqih Zakat Lengkap*. DIVA Press.

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