

## Guide for Author

The author who will submit the article must fill the registration form along their chosen manuscript. The author also have to inclose their information of the manuscript including name of the author, address, phone number, fax and E-mail. The author have responsibility for the originality of their research and the manuscript content which will be submitted. Therefore there is publishing process for the manuscript, such as :

1. The process of filling out the registration form and manuscript collection
2. The process of evaluating the manuscript by the appointed reviewer
3. Manuscript revision process
4. Editing that has been declared *Accepted*
5. Submitting the results of the manuscript edits to the author for proofread
6. Request an Assignment of Copyright from the author
7. Publishing scientific articles

### Writing Policy

Jurnal Riset Akuntansi Dan Bisnis Airlangga (JRABA) is intended as a medium of information exchange for researchers, lecturers, students and other practitioners that focus on Accounting and Business. JRABA is a peer reviewed open access scientific journal published by Universitas Airlangga. The scope for JRABA includes : Accounting and Administration Business. Each volume of JRABA is counted in each calendar year that consist of two issues. JRABA is published two times per year every May and November. Articles published in JRABA include : original articles, literature review and new books review in the field of Accounting and Business.

Redaction accept articles within scope Accounting research. Each publication consist of 100 to 115 pages or consist 15 to 25 pages for each manuscript.

Articles that will be published must be suitable with predertermined requirements. When accepted from the author, the manuscript will through following process, such as :

1. The process of filling out the registration form and manuscript collection
2. The process of evaluating the manuscript by the appointed reviewer
3. Manuscript revision process
4. Editing that has been declared *Accepted*

5. Submitting the results of the manuscript edits to the author for proofread
6. Request an Assignment of Copyright from the author
7. Publishing scientific articles

## Writing Format

### General Requirements

1. Article is typed on quarto size paper with single column format, 1 inch margin on each side, typed with 1 spaces using *Times New Roman* font 12 pt size, article that has been made must consist 15-25 pages. With long citation is typed with *indented style*.
2. Specify the number pages at the bottom right starting with page 1 in the title section.
3. Citation or reference must cite the source and year
4. Every reference that has been cited inside the manuscript must be included in bibliography.
5. Cover must include article title and author identities.
6. Attach authors CV with following : address (Home and Institution), phone number, educational background, how many article or new research that published by author, educational background, and work experience and organizational experience.

### Script Writing

Manuscript writing format consist of **Title, Writers name, institution name and address, abstract, introduction, material and methods, results, discussion, conculsions, acknowledgements, and references** written in justify. All the text written in uppercase letter and bold.

1. In sub-section it is written in capital letters at the beginning of the sentence, Bold and the position of it on the left of the page (alignment left/justify).
2. **Title** :Short, informative and clear, written in English and Indonesia language, title written in *Times New Roman* 14 pt and no more than 12 words.
3. **Writers name**: Full name, using *Times New Roman* 11 pt.
4. **Instutions Name and address** : written in full with number and street name, city/districts, postal code, province, telephone number, and fax (if available). The authors is given a number (1, 2, etc) based on the origin of the faculty/department and for author correspondence is given a mark (\*) and written the email, using *times new roman* font 10pt
5. **Abstract** : written in short (200-300 words), abstract must be informative and described the research purposes briefly, spesific metode, the main results, and the main conclusion. Abstracts are often presented separately from articles, so it must

be able to stand on its own (printed separately from full articles), Abstract written in English and Indonesia language, using *times new roman* 10pt

6. **Keywords** : maximum of five words, including scientific names and local (if there are), the research topic and specific metode; sorted from A to Z; written in Indonesia and English language.
7. **Abbreviation** (if available) : every important abbreviation must mentioned their continuation at the first mention and must consistent.
8. **Introduction** : around 400 to 600 words, covers the research purposes and provide an adequate background, avoid detailed literature surveys or summary results. Show the research objectives at last paragraph. Bibliography in the manuscript is written in the "name and year" system; and arranged from newest to oldest order. Then from A to Z. In citing an article written by two authors, both should be mentioned, however, for three and more authors, only the last (surname) of the first author was mentioned, followed by et al. (italic), for example : Saharjo and Nurhayati (2006) or (Boonkerd 2003a, b, c; Sugiyarto 2004; El-Bana and Nijs 2005; Balagadde et al., 2008; Webb et al., 2008). Graded quotes as indicated by the word cit. or in should be avoided.
9. **Material and methods** : should emphasize procedures / work methods and data analysis. For field studies, it is preferable to include research locations. The existence of certain equipment which is important is sufficient to mention in terms of operation.
10. **Results and discussion** : written as a series, however, for manuscripts with a long discussion can be divided into several subtitles. The results should clearly and concisely answer the questions why and how the results occurred, not just express the results in words. The discussion must refer to the libraries of previous research, not only the author's opinion and written in scientific language in accordance with the rules of writing scientific papers.
11. **Conclusions** : At the end of the discussion there needs to be a closing sentence.
12. **Acknowledgements** : (If any) is presented briefly; all sources of research funding need to be identified, and any potential conflicts of interest identified. The mention of the person's name needs the full name. Attachments (if any) must be included in Results and Discussion.
13. **References** : As much as 80% of bibliography must come from scientific journals published in the last 10 years, except for taxonomic studies. Bibliography writing format is as follows:

- **Journal** : Verschuere L, Rombaut G, Sorgeloos P, Verstraete W. 2000. Probiotic Bacteria as Biological Control Agents in Aquaculture. *Microbiology and Molecular Biology Reviews*, 64(4): 655-671.
- **Article DOI** : Jin, E.S. & Melis, A. Biotechnol. Bioprocess Eng. (2003) 8: 331. <https://doi.org/10.1007/BF02949276>.
- **Book** : Rai MK, Carpinella C. 2006. Naturally Occurring Bioactive Compounds. Elsevier, Amsterdam.
- **Proceedings** : Alikodra HS. 2000. Biodiversity for development of local autonomous government. In: Setyawan AD, Sutarno (eds). Toward Mount Lawu National Park; Proceeding of National Seminary and Workshop on Biodiversity Conservation to Protect and Save Germplasm in Java Island. Sebelas Maret University, Surakarta, 17-20 July 2000.

- **Thesis, Dissertations** :Johari HS. 2009. Analisis Pencemaran Logam Berat Cu, Cd, dan Pb di Perairan Kabupaten Administrasi Kepulauan Seribu Provinsi Jakarta [tesis]. Bogor (ID): Institut Pertanian Bogor.
- **Online Document** :Balagadde FK, Song H, Ozaki J, Collins CH, Barnet M, Arnold FH, Quake SR, You L. 2008. A synthetic Escherichia coli predator-prey ecosystem. Mol Syst Biol 4: 187. [www.molecularsystemsbiology.com](http://www.molecularsystemsbiology.com) [21 April 2015].

### Instructions For Authors

Authors who wish to enter a script must pay attention to the points below. If the manuscript does not match the stated requirements, there is a possibility that the manuscript will be returned.

1. The submission has not been previously published, or is under consideration for another journal (or an explanation has not been provided in comments to the editor).
2. Manuscript files in Open Office, Microsoft Word, RTF, or WordPerfect document file formats.
3. When available, URLs for reference are provided.
4. single space text; font 12; italic; not underlined (except URL address); and all illustrations, figures and tables placed in the text at their proper point, not at the end.
5. Text that complies with the requirements regarding libraries and stylistics is outlined in the Scriptwriters Guide, which will be found on the About Us page.
6. The review process is carried out by double blind review, in which the identities of the author and guest editor are hidden. However, in a case to speed up the identification process, the two of them can be opened with the consent of both parties.
7. Authors will generally be notified of acceptance, rejection, or the need to revise within 2-3 weeks.
8. Manuscripts are rejected, if the content does not match the scope of publication, does not meet ethical standards (namely: false authorship, plagiarism, duplication of publication, data manipulation and manipulation of citations), does not meet the required quality, is written not in accordance with the format, has a grammar that is complicated, or ignore correspondence within three weeks.



# Jurnal Riset Akuntansi dan Bisnis Airlangga



9 772548 434777

In Collaboration With:  
**Ikatan Akuntan Indonesia  
Wilayah Jawa Timur**

Issued:  
**Faculty of Economics and Business  
PSDKU Universitas Airlangga  
di Banyuwangi**

**Jl. Ikan Wijinongko No.18a, Banyuwangi, 68418**

**E-mail: [jraba@pdd.unair.ac.id](mailto:jraba@pdd.unair.ac.id)**

**Social  
Media**



[jraba@pdd.unair.ac.id](mailto:jraba@pdd.unair.ac.id)  
[@jraba.unair](https://www.instagram.com/jraba.unair)