PUBLIC FINANCE AND ACCOUNTABILITY



Volume <mark>x</mark>, Number <mark>x</mark>, 20<mark>xx</mark>

Title of Article Title of Article Title of Article Title of Article

Author^{1*}, Author²

¹ University, City, Country ² University, City, Country

Abstract

Article history:

Received: xx Revised: xx Accepted: xx Published: xx

Keywords:

Mention 4-6 (four to six) specific words or phrases about the research variables. Keywords are designed to facilitate the retrieval of articles by search engines, so it is not recommended to use general terms. This will be useful for indexing purposes.

Describe an abstract in one concise and clear way, with no more than 250 words. The abstract should not include an introduction or conclusion of the article; instead, it is encouraged to include several key points: 1) Main questions and context of the discussion; 2) Role of the study; 3) Results of the data; 4) How the article discussed; and 5) Main findings. It is still possible to convey the things that are significant and contribute to the research as long as the words do not exceed the number as mentioned beforehand. It is also highly necessary to avoid the footnotes, references, and subtitles. The more concise the abstract is, the better assessment it will be. (150 – 200 words).

*Corresponding author:

author@gmail.com (Author Name)

©20xx The Author(s).

This is an open-access article under CC-BY-SA license (https://creativecommons.org/licence/by-sa/4.0/)



Identifier:

Nawala Page: xx-xx

https://nawala.io/index.php/ijpfa

1. Introduction

The First Part must be Introduction, written in bold. This also applies to all heading 1 in the text. In general, the format of the text is 11pt font size with the single spacing. It is not allowed to leave the space in blank both after the title and before the new paragraph. It is recommended not to create a new format; instead, to use this sample including the way to create a new paragraph line.

Words other than English must be written in an italic, and do not use ["..."] symbol. It is advisable to follow the guidelines for transliteration. Discuss the research thoroughly, and convince the readers where it stands for; what the relationship and correlation are among others. Literature review is highly needed especially for those published in recent years, and has prestigious academic work.

Convince readers by finding out the three questions: 1) why the issues raised are important and therefore need to be discussed and responded to; 2) how other scholars respond; and 3) how your efforts are to respond and contribute to the subject. It is not necessary to describe in detail the method being used, but please simply mention it as an amplifier in one or two sentences.

In the final introduction, describe the purpose of the article, the methodology, the problem statement, the comments and the relevance and expectations of the research. Please avoid numbering or alphabetical systematics.

2. Literature Review

This section discusses the purpose of the literature review which represents the theoretical core of the article. Literature review not only presents a summary of previous relevant research, but also evaluates and synthesize the work of others reviewed by researchers.

2.1. Sub-heading

It is important to consider the literature being reviewed and how to manage it. Some questions that researchers must take into account when first compiling a literature review are as follows: which aspects should be included in the literature review?; how is the information in the literature review synthesized?; how should the literature review be organized?; what style should be used in compiling the literature review?; and other significant questions to be answered.

H1. This hypothesis is presented here

2.2. Citation style

Citation system is used for assessment. Please find the following samples for reference:

- 1. The author's last name and date, with commas, in parentheses: for example, (Ward, 2012);
- 2. Works with two authors: (Tirdasari & Dhewanto, 2012);

- 3. Works with more than two authors: (Alias et al., 2016);
- 4. Works with more than one source cited together: (Ward, 2012; Tirdasari & Dhewanto, 2012);
- 5. Two or more works by one author: (Common, 2004, 2017a);
- 6. When the reference list contains more than one author's work published in the same year, the suffixes a, b, etc., follow the date in the quoted text; for example, (Common, 2017a; Common, 2017b);
- 7. If the author's name is mentioned in the text, it does not need to be repeated in the quote, just enough years in parentheses.
- 8. Quotations for institutional work should use acronyms or short titles if possible.

3. Methods

This section explains the steps the writer took in the research, and provides a brief justification for the method used. In this section the writer must present enough information to enable the reader to be able to evaluate the suitability of the method, the reliability and the validity of your findings. It would be better if the information presented could be replicated by other researchers in the future.

The methodology section usually has several sub-sections:

Sampling (description of target population, research context and unit of analysis; examples; and profile of respondents)

Data collection

Measures (Alternatively, Measurement)

4. Results

This section summarizes the information collected in a statistical-descriptive form. In addition, the authors must also present the results of relevant inferential statistics analysis, for example, hypothesis testing, which is applied to data processing. Report the results in detail so that the reader can see what statistical analysis you are using and why you are using it, and to justify your conclusions.

State all relevant findings including those that contradict the hypothesis you proposed. Present your findings briefly but each provides sufficient detail to justify the tone conclusions. This allows the reader to understand precisely what you are doing in analyzing the data and why.

4.1. Presenting tables and figures

Tables, pictures and supporting illustrations are presented in the middle of the text (not attached) of the manuscript. The description of the table is written on the table, the description of the picture is below the picture. Source tables and figures are included below (see examples). Tables and figures must be numbered separately (Table 1, Table 2; Figure 1, Figure 2).

Images and tables reproduced from published works must be registered with permission from the original publisher (or the copyright holder, if not the publisher). The image resolution must be clear, at least 300 DPI (Dots per Inch) in size so that the print quality is good. Make tables or illustrations simply and make it easy for the reader to analyze briefly.

Table 1. Example

Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example
Example	Example	Example	Example

Source: example

Description for table



Source: example

Figure 1. Example

Description for figure

5. Discussion

In this section not only relate the findings found in the results, or report additional findings that have not been discussed. This section emphasizes more on the broader implications of research findings and relates them to previous research. Make sure that the conclusions you reach follow logically from and be strengthened by the evidence presented in your research.

6. Conclusion

Give your comment here as a closing statement. This can be the final conclusion of your discussion and analysis and your recommendations for further research projects. Conclusions can include the main points of this paper, but do not replicate abstracts in conclusions.

This section not only shows the main shortcomings and limitations of studies that can reduce the validity of writing, thus raising the question of the reader (whether, or in what way) the limits in his study might have influenced the results and conclusions. The author can provide answers to possible questions that arise, for example: Is this a problem caused by an error, or in the method chosen, or its validity, or vice versa?.

References

We use the standard APA (American Psychological Association) style in compiling bibliography. Writing a bibliography uses alphabetical order and not numbering. The same author (with different works) must have his full name written instead of using a dash. Examples of writing you can see below:

- Alias, N. E., Nor, N. M., & Hassan, R. (2016). The relationships between talent management practices, employee engagement, and employee retention in the information and technology (it) organizations in Selangor. In *Proceedings of the 1st AAGBS International Conference on Business Management 2014 (AiCoBM 2014)* (pp. 101-115). Springer, Singapore.
- Common, R. (2004). Administrative change in the Asia Pacific: Applying the political nexus triad. *International public management journal*, 7(3), 347-364.
- Common, R. (2017a). Public management and policy transfer in South-East Asia. In Mark Evans (Ed.), *Policy transfer in global perspective* (pp. 143-161). London: Routledge.
- Common, R. (2017b). Beyond the Horizon: Policy Learning and Development. In Ahmed Shafiqul Huque & Habib Zafarullah (Ed.), *International Development Governance* (pp. 671-681). London: Routledge.
- Duggan, V., Rahardja, S., & Varela, G. (2013). Service Sector Reform and Manufacturing Productivity: Evidence from Indonesia. *World Bank Policy Research Working Paper*, (6349).
- Shevlin, R. (2020). PPP Loans: Who Got What And How Well Did The Loans Perform?. *Forbes* (Jul 13, 2020). Available on https://www.forbes.com/sites/ronshevlin/2020/07/13/ppp-loans-who-got-what-and-how-well-did-the-loans-perform/#2cd7aa164fdb. Accessed Jul 15, 2020.
- Simon A. (2008). Essays on Analysts' Long-term Earnings Growth Forecasts. PhD *Thesis*, School of Business, The University of Queensland, Australia.

Tirdasari, N. L., & Dhewanto, W. (2012). Family business succession in Indonesia: A study of hospitality industry. *Procedia-Social and Behavioral Sciences*, *57*, 69-74. Ward, K. (2012). *Strategic management accounting*. London and New York: Routledge.