

Title of the Article (Bookman Old Study, 16 pt, Bold, Capitalize Each Word, Centered, Maximum 15 words, Clear and Informative)

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Abstract

Abstrak harus secara singkat menjelaskan tujuan penelitian, metode yang digunakan, temuan utama, dan kesimpulan. Abstrak wajib ditulis dalam Bahasa Inggris dan Bahasa Indonesia. Hindari penggunaan sitasi atau singkatan yang tidak umum dikenal (Bookman Old Style, 10 pt, rata kiri-kanan, satu paragraf, 150–250 kata).

Abstrak

Abstrak harus secara singkat menjelaskan tujuan penelitian, metode yang digunakan, temuan utama, dan kesimpulan. Abstrak wajib ditulis dalam Bahasa Inggris dan Bahasa Indonesia. Hindari penggunaan sitasi atau singkatan yang tidak umum dikenal (Bookman Old Style, 10 pt, rata kiri-kanan, satu paragraf, 150–250 kata).

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1. Introduction

The introduction should explain the background, problem statement, research objectives, and the significance of the study. It should also highlight gaps in previous research and explain how this study addresses those gaps.

Citations should follow APA 7th style, e.g., (Suryanto & Rahma, 2022). The manuscript length should be between 4,000 and 9,000 words, including tables, figures, and references.

2. Literature Review

This section reviews relevant previous studies and theoretical foundations that support the research. It may include definitions, models, or

frameworks related to public sector financial management. Authors should demonstrate how their study builds upon or differs from earlier work.

3. Research Method

Describe the research design, data collection methods, population and sample, data analysis techniques, and any instruments used. Ensure clarity and replicability.

4. Results and Discussion

Present research findings clearly and concisely, supported by tables, figures, and statistical results when applicable. Each figure or table should be numbered and titled, e.g., "Table 1. Summary of Budget Allocation."

Discussions should explore the meaning of the article. The discussion is the most important part of your article. Here you get a chance to sell your data. Discussions could begin with a brief summary of the scientific findings from previous researcher's authors should explore things that relate to the objectives of the work and give a scientific interpretation and reasons for each of the results or findings presented.

The manuscript should be typed using word processors (Microsoft Word, Open Office, Rich Text Format, or WordPerfect document file format) software. The paper size is A4 (i.e., 210 x297 mm), with a 2,5 cm margin at the top, 2,5 cm margin at the bottom, 2,5 cm margin on the left, and 2,5 cm margin on the right.

2.1 Header, Footer, Page Numbering

Second level headings are typed in boldface with capital first letters (like the subsection heading of this paragraph). This template is used when writing the full paper, headers and footers will be set automatically. Authors are only asked to replace the "XXX" number (with the real number assigned once the abstract was accepted) on the header of the first page to set a unique page number.

2.2 Fonts

The font used throughout the paper is Bookman Old Study 12 Pt (English).

2.3 Tables and Figures

Tables are sequentially numbered with the table title and number above the table. Tables should be centered in the column or on the page. Tables should be followed by a line space (10 pt). Elements of a table should be single-spaced. However, double spacing can be used to show groupings of data or to separate parts within the table. Table headings should be in 10 pt. Tables are referred in the text by the table number, e.g., Table 1. Do not show the vertical line in the table. There is only horizontal line should be shown in the table. Figures should, preferably, be included in the electronic version of the manuscript in an appropriate format as follows; JPG, PNG.

Figure captions and table headings should be sufficient to explain the figure or table without needing to refer to the text. Figures and tables not cited in the text should not be presented. Styles Heading Table and Caption

Figure are available in this template for tables and figures. The following is the example for Table 1.

Table 1. Title of Table

Year	Frequency	Percentage (%)
2008	2	2.1
2011	1	1.1
2012	1	1.1
2013	1	1.1
2017	3	3.2
2018	6	6.3
2019	7	7.4
2020	10	10.5
2021	7	7.4
2022	9	9.5
2023	23	24.2
2024	24	25.3
2025	1	1.1
Total	95	100.0

Source: Scopus.com (Processed Data, 2025)

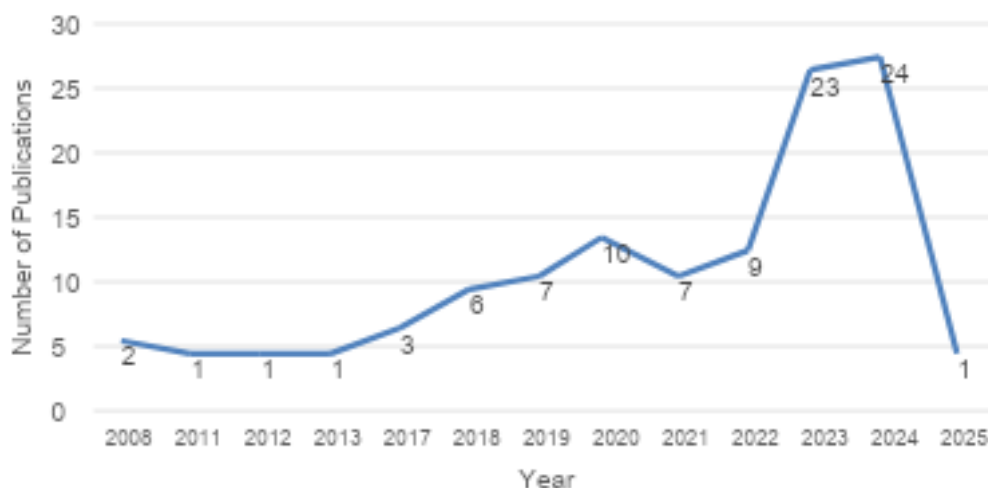


Figure 1. Title of Figure

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Tables and figures must be numbered sequentially and accompanied by clear titles. The source of data, if applicable, should be placed below the table or figure. Tables and figures should be presented in a format that is clear, concise, and easy to interpret.

Discuss how the results relate to previous studies and theoretical expectations. Explain the implications of findings for policy, practice, or theory development.

5. Conclusion

Summarize the key findings in line with the objectives of the research. State the theoretical and practical implications. Provide suggestions for future research or policy improvement.

References

All references must follow the **APA 7th Edition style** and be consistent with in-text citations. Authors are advised to use reference management tools such as **Mendeley**, **Zotero**, or **EndNote** to ensure consistency in citation style and reference formatting in accordance with the **APA 7th Edition** guidelines.

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Harahap, S. S. (2021). *Analisis Kritis Laporan Keuangan Sektor Publik*. Jakarta: Rajawali Pers.

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