**Journal of International Public Sector Accounting Review (IPSAR)**
**April 2023, Volume 1, No. 1. ISSN *********
**Politeknik Keuangan Negara STAN (https://jurnal.pknstan.ac.id/)**

# THE TITLE OF THE ARTICLE [CAMBRIA, 14, BOLD, UPPERCASE, CENTER]

[The Title is made in communicative language and represents the whole substance of the research study]

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***ABSTRACT***
*The abstract should be written in Bahasa and English. The article in English should provide the abstract in Bahasa. The translation from Bahasa/English to English/Bahasa should be written properly based on scientific method. The abstract provides a very short overview of the entire paper, including a sentence or two about the report's purpose and importance, a sentence or two about methods, a few sentences that present the main findings, and a sentence or two about the implications of findings. The abstract is written as much as possible containing 250 words.* [Cambria, 9, *Italics*]

*Keywords:* [*scientific paper includes a maximum of 6 codes and keywords. Keywords are used for indexing purposes].* [Cambria, 9, *Italics*]

**ABSTRAK**
Abstrak dalam penulisan penelitian dilakukan dalam dua bahasa yaitu Bahasa Indonesia dan Bahasa Inggris. Untuk artikel dengan menggunakan Bahasa Inggris, abstrak harus menyertakan terjemahan dalam Bahasa Indonesia. Terjemahan abstrak dari Bahasa Indonesia/Bahasa Inggris ke Bahasa Inggris/Bahasa Indonesia menggunakan tata bahasa yang baku sesuai kaidah ilmiah. Abstrak memberikan gambaran yang sangat singkat tentang seluruh makalah, termasuk satu atau dua kalimat tentang tujuan dan kepentingan laporan, satu atau dua kalimat tentang metode, beberapa kalimat yang menyajikan temuan/ hasil, dan satu atau dua kalimat tentang implikasi temuan/ hasil penelitian tersebut. Abstrak ditulis sebanyak-banyaknya berisi 250 kata. [Cambria, 9, Regular]

Kata kunci:
[karya tulis ilmiah menyertakan paling banyak 6 kode dan kata kunci (*keywords*). Keywords digunakan untuk tujuan pembuatan indeks]. [Cambria, 9, Regular]

KLASIFIKASI JEL:
[Untuk klasifikasi keywords menggunakan standard JEL codes yang dapat diakses pada http://www.aeaweb.org/jel/guide/jel.php]. [Cambria, 9, Regular]

HOW TO CITE: [*APA style*] [Cambria, 9, Regular]

Nolin, Z., & Olson, X. (2021). Public Service Communication Strategy due to Covid-19 Pandemic in Indonesia. *Indonesian Treasury Review: Jurnal Perbendaharaan, Keuangan Negara dan Kebijakan Publik*, 6(2), 139-158.

## INTRODUCTION [CAMBRIA, 12, BOLD, UPPER]

This journal uses "IMRaD" format refers to a paper that is structured by four main sections: Introduction, Methods, Results, and Discussion. The Introduction section generally describes the research background, problem formulation, and research objectives. Thus, the introductory chapter is expected to identify the research area, establish its importance of the research area, and provide essential background information about the research area. Provide research state-of-the-art and novelty.

Identify a gap (gaps) where a gap identifies a question that needs to be answered, an area that needs to be answered, an area that needs to be better understood, a step that needs to be taken, and a procedure that needs to be improved. the problems that are the focus of the study, which in essence describes the gap between the actual conditions and the supposed conditions. From this gap, then it is poured into a subject matter in research. The background of the problem is supported by valid data, representing the underlying theory and scientific references that support further discussion based on reasonable and logical arguments. A review of previous theory/research can provide an overview of the progress made in academic achievement. Problem formulations are explicitly identified and focus on specific problems that are usually represented in the research question. [Cambria, 10, Regular]

## LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT [CAMBRIA, 12, BOLD, UPPER]

This section contains previous literatures related to the research and explains the hypothesis development. This section describes the theoretical basis used as the basis for analysis in research. This section also contains previous studies, research gaps, debates, and developments in the concepts or theories used. The literature used must be under the topic of the article being written. The author can provide a logical basis for developing research hypotheses or propositions and research models. Only literature review for qualitative research.

## METHODS [CAMBRIA, 12, BOLD, UPPER]

This section describes the methods/techniques used to obtain/explain a scientific truth by using a systematic search and particular procedures following the research object carried out scientifically, which can be generally accepted/used in a scientific discipline. Activities carried out to develop research methodologies include selecting and collecting data, measuring and defining operational variables, and data analysis methods. The research method includes the type of research, research design, population and sample, data collection techniques and instruments, measurement and operational definition of variables, and data analysis procedures. [Cambria, 10, Regular]

## RESULTS [CAMBRIA, 12, BOLD, UPPER]

This section describes the research findings, including explaining the research data and descriptions of the analysis required, which are empirical answers to the questions on the subject matter and/or the research hypothesis. The results/findings must be clearly stated and straightforward. This section contains the results of data analysis or statistical descriptions required. Tables/illustrations are placed in this section (at most six tables/illustrations) with a brief title. Authors can present an explanation/analysis of each table/illustration contained. Tables/illustrations that are more than one page in size can be placed in the Appendix. [Cambria, 10, Regular]

The discussion section is the author's interpretation of the research findings that can answer the limitations/research gaps of previous research and not repeat the research results. The discussion section includes things such as how the research results related to the research objectives (what)? Do the authors provide a scientific interpretation of each research result/findings presented (why)? Moreover, are the research results consistent or contradictory to the research results from other researchers (what else)? [Cambria, 10, Regular]

## DISCUSSION AND CONCLUSIONS [CAMBRIA, 12, BOLD, UPPER]

This section summarizes main findings, comment on those findings (see below), and connect them to other research. You also discuss limitations of your study, and use these limitations as reasons to suggest additional, future research. The conclusion is not a summary but is the answer to the research problem. This section is presented in paragraph form, not numbering/listing. include a summary of the study, contributions/implications of the study, limitations of the study, and potential future studies. [Cambria, 10, Regular]

The author presents suggestions that are a follow-up to the conclusions, in the form of suggestions/recommendations whose substance can be related to operational, policy, or conception aspects. Suggestions should be conveyed in a concrete, realistic, practical and systematic manner in problem-solving efforts so that suggestions are addressed to parties related to the implementation of research and the academic community regarding potential areas for further research and continuous research improvement. [Cambria, 10, Regular]

## ACKNOWLEDGEMENT [*optional*] [CAMBRIA, 12, BOLD, UPPER]

In this section, the author expresses gratitude to the parties who have contributed to the form of suggestions and other contributions to the completion of scientific papers, including information regarding the financial support received by the author in his research. In this section, the author also conveys full responsibility for the research results, including any errors. [Cambria, 10, Regular]

## REFERENSI

In this article, the reference list is written using the APA style (American Psychological Association), as can be learned further on the website: http://www.apastyle.org/learn/index.aspx?tab=2. [Cambria, 10, Regular]

## ETC.

### Guidelines for Writing Footnotes

Footnotes explain the contents of the body or explain the references used in Scientific Writing, which is located at the bottom of the page and is separated from the body text of the Scientific Writing by using a dividing line on the lower left side of 20 characters[1]. [Cambria, 10, Regular]

[1] Footnotes should not exceed one-third of a page, if they require more than one-third of the page, then part of the footnote can be written on the next page. [Cambria, 9, Regular]

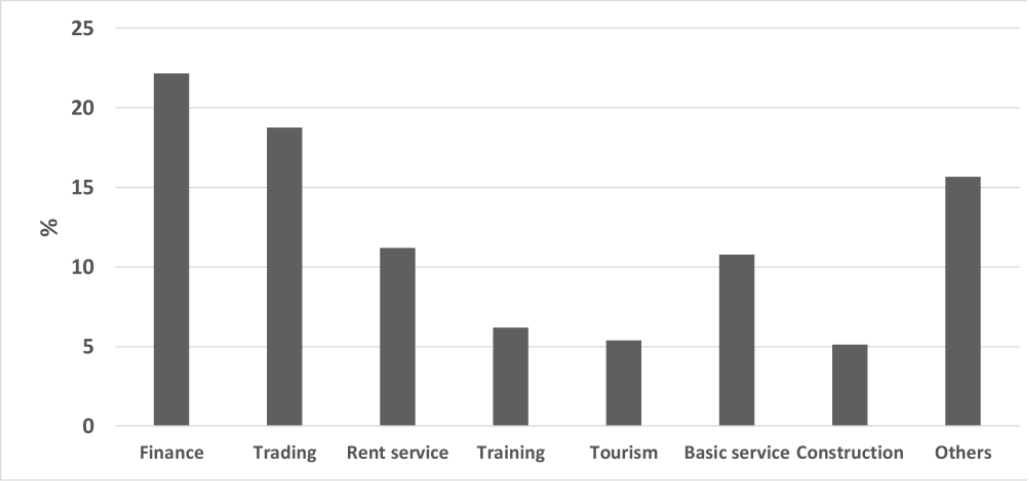
***Example of tables/illustrations in the body of the manuscript:***

**Table 1. Realization of State Revenue (in Billion Rupiah), 2021-2023**

| Sumber Penerimaan - Keuangan | Realisasi Pendapatan Negara (Milyar Rupiah) | | |
|---|---|---|---|
| | 2021 | 2022 | 2023 |
| **I. Penerimaan** | 2,006,334 | 2,435,867 | 2,443,182 |
| **Penerimaan Perpajakan** | 1,547,841 | 1,924,937 | 2,016,923 |
| **Pajak Dalam Negeri** | 1,474,145 | 1,832,327 | 1,960,582 |
| **Pajak Penghasilan** | 696,676 | 895,101 | 935,068 |
| **Pajak Pertambahan Nilai dan dan Pajak Penjualan atas Barang Mewah** | 551,900 | 680,741 | 740,053 |
| **Pajak Bumi dan Bangunan** | 18,924 | 20,903 | 31,311 |
| **Bea Perolehan Hak atas Tanah dan Bangunan** | - | - | - |
| **Cukai** | 195,517 | 224,200 | 245,449 |
| **Pajak Lainnya** | 11,126 | 11,381 | 8,699 |
| **Pajak Perdagangan Internasional** | 73,695 | 92,610 | 56,341 |
| **Bea Masuk** | 39,122 | 43,700 | 47,528 |
| **Pajak Ekspor** | 34,572 | 48,910 | 9,012 |
| **Penerimaan Bukan Pajak** | 458,493 | 510,929 | 426,259 |
| **Penerimaan Sumber Daya Alam** | 149,489 | 218,493 | 188,744 |
| **Pendapatan dari Kekayaan Negara yang Dipisahkan** | 30,496 | 40,405 | 44,068 |
| **Penerimaan Bukan Pajak Lainnya** | 152,504 | 149,013 | 110,429 |
| **Pendapatan Badan Layanan Umum** | 126,002 | 103,017 | 83,016 |
| **II. Hibah** | 5,013 | 1,010 | 409 |
| **Jumlah** | 2,011,347 | 2,436,877 | 2,443,592 |

Source: Central Bureau of Statistics (2023)

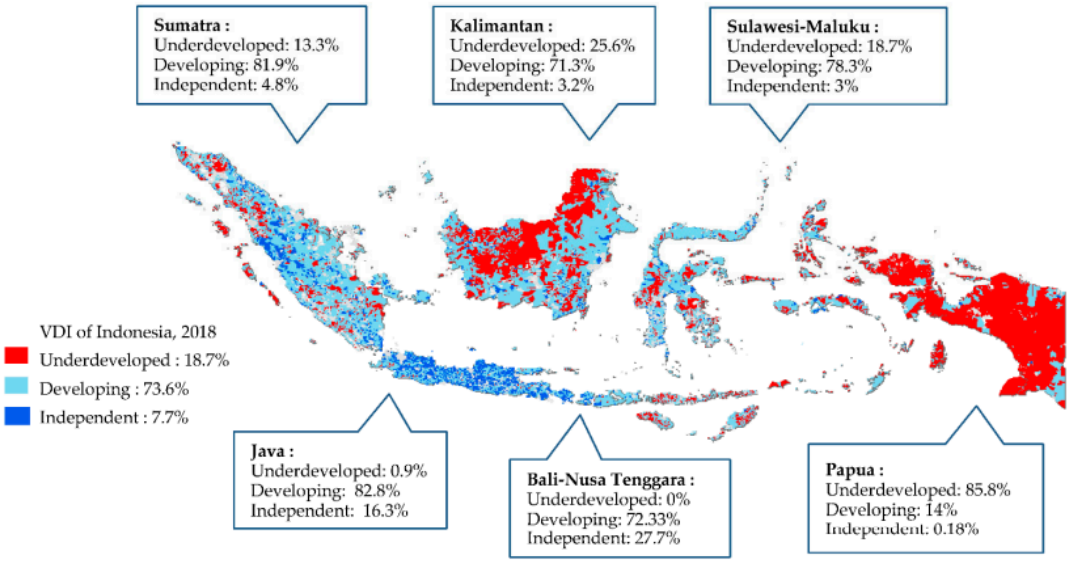
**Chart 4. Bum Desa Business Types**




Source: Central Bureau of Statistics (2014)

# ILUSTRASI GAMBAR

**Illustration 4.2 Indonesia's VDI 2018**




Source: Statistics of Indonesia (2018)

**Table 1. Table types, variations, and examples**

| Type | Simple version | Variations | Where? |
|---|---|---|---|
| **Data inventory** | List of all data items collected for a study | +descriptive features | Not usually published |
| **Data sources table** | List of data sources by type (description and quantity) | +use in analysis | Method |
| | | +breakdown by time | |
| | | +contribution to findings | |
| **Data analysis table** | List of analytical steps followed (description) | +selected examples (of how analysis was done) | Method |
| | | +description of outcomes | |
| **Case summary** | List of cases and their most relevant features | +selected evidence | Method |

Source: Cloutier, C., & Ravasi, D. (2021). Using tables to enhance trustworthiness in qualitative research. Strategic Organization, 19(1), 113–133. https://doi.org/10.1177/1476127020979329