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**INDONESIAN TREASURY REVIEW**
**JURNAL PERBENDAHARAAN, KEUANGAN NEGARA DAN KEBIJAKAN PUBLIK**

# 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. Title not more than 14 words].

**Author 1[1*], Author 2[2] [Cambria, 10, Bold, Capitalize Each Word, Center]**
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**ABSTRACT**

The maximum abstract consists of 250 words
Abstract must contain:
**Research Originality** — One to two sentences highlighting how your research to be distinct from the existing literature.
**Research Objectives**; One to two sentences clearly stating the specific objectives
**Research Methods** — One to two sentences highlighting the methods/approach your study uses and if there is a distinctive aspect to the methods
**Empirical Result** — Two to four sentences summarising the main result.
**Implications** — One to two sentences explaining the scholarly and/or practical significance of the main results and findings
[Cambria, 9, Regular]

**Keywords:** [scientific paper includes a maximum of 5 codes and 1-2 words. Keywords are used for indexing purposes and the keywords selected are standard words chosen to reflect the concept of the related article. Separate with semicolon. Alphabetical order].
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## INTRODUCTION [CAMBRIA, 12, BOLD, UPPER]

The Introduction section generally describes the research background, problem formulation and research objectives. Thus, the introductory chapter is expected to address the problems that are the focus of the study, which in essence describes the gap between the actual conditions and the supposed conditions (*das sollen*). 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. The introduction should also identify specific gaps in prior studies, such as underexplored issues, inconsistent findings, or limitations in context or methodology, and explain how the present study addresses them.

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Problem formulations are explicitly identified and focus on specific problems that are usually represented in the research question. The introduction should be brief and concise without making sub-sections.

Hypotheses, the criteria that exist, can be listed. Not all studies have hypotheses. The use of hypotheses in research is based on the problem or research objective. The research design, laboratory or experimental design, specific tools used, and research time can be submitted if necessary. [Cambria, 10, Regular]

**APPLICATIONS FOR PRACTICE**

Most important findings for policymakers.
Recommendations for policy formulation and implementation.
Written in a clear and simple language and presented in bullet points.
It should not use special terms commonly used in scientific papers
Between 50 and 100 words.

## LITERATURE REVIEW [CAMBRIA, 12, BOLD, UPPER]

A theoretical framework is a structure built based on a review of the scientific literature that can serve as a logical basis for researchers in conducting a study, including developing hypotheses and research models that are directly relevant to the subject matter/focus of the problem. The theory being analyzed is a framework that is protagonistic or antagonistic towards the hypotheses that may exist in the researcher's thinking.

This section describes the theoretical basis used as the basis for analysis in research. This section also contains previous studies, research gaps or ummah, and 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. [Cambria, 10, Regular]

Etc. _____

## 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]

Etc. _____

## RESULT AND DISCUSSION [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]

Etc. _____

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]

Etc. _____

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

The conclusion is not a summary but is the answer to the research problem. This section is **presented in paragraph form, not numbering/listing.** Conclusions include a summary of the study,

contributions/implications of the study, limitations of the study. The Conclusion section is written concisely and straightforwardly and does not re-quote previous research. The conclusion presented is in the form of a narrative and is **not more than two paragraphs**.

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]

Etc. _____

**Acknowledgement [optional]:** 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. In this section, the author also conveys full responsibility for the research results, including any errors.

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This section should describe the availability of the data used in the study and how they can be accessed. If the data are publicly available, provide the relevant sources or access links. If the data are not publicly available, state the reasons or any applicable access restrictions.

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

[In this article, the reference list is written using the APA style (American Psychological Association), for more information see: http://www.apastyle.org/learn/index.aspx?tab=2 or https://blog.apastyle.org/apastyle/references/. Minimum references are **20 references** with 80% must from journals, especially from international reputable journals, and references used not more than the last ten years. For convenience and standardization of reference writing, **must use reference manager tools** such as EndNote, Zotero, Mendeley, of RefWorks. [Cambria, 10, Regular]

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Talebi, M., Meehan, C. L., & Leshchinsky, D. (2017). Applied bearing pressure beneath a reinforced soil foundation used in a geosynthetic reinforced soil integrated bridge system. *Geotextiles and Geomembranes, 45*(6), 580-591. https://doi.org/10.1016/j.geotexmem.2017.07.008.

Zerva, A., Tsantopoulos, G., Grigoroudis, E., & Arabatzis, G. (2018). Perceived citizens' satisfaction with climate change stakeholders using a multicriteria decision analysis approach. *Environmental Science & Policy, 82*, 60-70. https://doi.org/10.1016/j.envsci.2018.01.008

Pratama, H. A., & Mutmainah, S. (2025). Perkembangan akuntansi akrual pada sektor publik: Analisis bibliometrik. *Jurnal Manajemen Perbendaharaan, 6*(1), 19–37. https://doi.org/10.33105/jmp.v6i1.532

Ministry of Finance. (2024). *Laporan Keuangan Pemerintah Pusat 2024 Audited*. Retrieved from https://djpb.kemenkeu.go.id/portal/id/laporan-keuangan-pemerintah-pusat-lkpp.html

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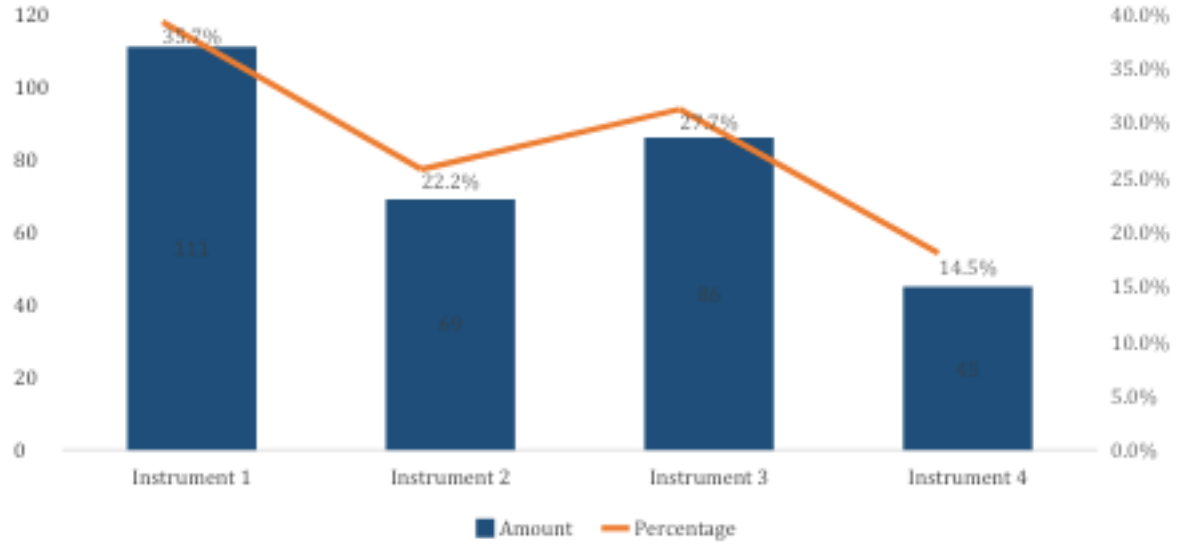
**Example of tables/illustrations in the body of the manuscript:**

**Table 1** Realization of Spending in 2025

| No | Island | Employees | Goods | Capital | Social Assistance | Transfers |
|---|---|---|---|---|---|---|
| 1 | Bali Nusra | 98.55% | 90.01% | 84.96% | 99.22% | 97.82% |
| 2 | Jawa | 98.17% | 88.73% | 88.49% | 99.46% | 95.76% |
| 3 | Kalimantan | 98.46% | 87.66% | 93.37% | 99.49% | 97.16% |
| 4 | Maluku dan Papua | 97.24% | 92.66% | 94.73% | 97.05% | 95.27% |
| 5 | Sulawesi | 98.36% | 88.90% | 89.54% | 99.38% | 97.37% |
| 6 | Sumatera | 97.78% | 88.04% | 83.56% | 99.74% | 97.29% |
| | Rata-rata | 98.09% | 89.33% | 89.11% | 99.06% | 96.78% |

Source: Ministry of Finance (2025)

**Figure 1** Respondent Distribution Data




Source: Processed by the author/authors