ARTICLE PREPARATION GUIDELINES
INTERNATIONAL CONFERENCE ON PUBLIC SECTOR ACCOUNTING (ICPSA) 2026

"SHAPING THE FUTURE OF PUBLIC SECTOR EXCELLENCE THROUGH GOVERNANCE, SUSTAINABILITY AND DIGITAL TRANSFORMATION"

ICPSA 2026 is a strategic initiative by the National Accounting Institute (IPN) and the Accountant General's Department of Malaysia (JANM), driving the development of public sector accounting and finance at both national and international levels.

This conference serves as a platform for JANM to share recent developments, best practices, and achievements in public sector accounting. This includes the implementation of digitalisation initiatives, the development of Islamic accounting standards, the execution of accrual accounting, and various public-sector transformation agendas.

Academics, researchers, industry practitioners, and public and private sector officials are cordially invited to submit research papers on public financial governance, sustainability reporting, and public sector digital transformation. Empirical, theoretical, qualitative, policy-related papers, or comprehensive literature reviews are highly welcomed.

Suggested topics include, but are not limited to, the following:

- Public sector accounting and financial reporting
- Government financial management
- Public sector governance and accountability
- Public sector auditing
- Performance management and value for money
- Sustainability and ESG in the public sector
- Digitalisation, Artificial Intelligence (AI), and innovation in public sector financial management
- Taxation and government revenue
- Public policy related to accounting and finance
- Public sector risk management
- Islamic accounting, Islamic finance, and Islamic governance related to the public sector
- Management of zakat, waqf, baitulmal, and Islamic institutions in the public sector

Article Preparation

The submission file should be in rich text format (MS Word) only, and the paper length should be between 3,000 and 7,000 words, excluding tables, figures, and appendices.

All submissions must be written in UK English and formatted in 12 pt Arial with single line spacing. The text of the article should include the following:

Title

Include the title along with the author's full name, affiliation (department and institution), and corresponding email address.

Abstract

An abstract of 150 to 250 words outlines the purpose, scope, and conclusions of the paper as well as five (5) selected keywords. Authors must supply a structured abstract in their submission:

- Purpose (mandatory)
- Design/ Methodology/ Approach (mandatory)
- Findings (mandatory)
- Research Limitations/ Implications (if applicable)
- Practical Implication (if applicable)
- Social Implications (if applicable)
- Originality/ Value (mandatory)

Figures and Tables

All figures (charts, graphs, drawings, etc) and tables should be titled and numbered. Figures and Tables should supplement the text and not duplicate it.

Appendices

Use a separate page for appendices (if required). Provide each appendix with a title.

Acknowledgements

Include an acknowledgement section to appropriately recognise all contributors.

Declaration of Generative Artificial Intelligence (AI) and AI-Assisted Technologies in Writing

Authors must declare the use of generative AI and AI-assisted technologies in writing upon submission of the paper. The following guidance refers only to the writing process and not to the use of AI tools to analyse and draw insights from data as part of the research process:

- Generative AI and AI-assisted technologies should only be used in the writing process to improve the readability and language of the article;
- The technology must be applied with human oversight and control, and authors should carefully review and edit the results, as AI can generate authoritative-sounding output that can be incorrect, incomplete, or biased. Authors are ultimately responsible and accountable for the contents of the work; and
- Authors must not list or cite AI and AI-assisted technologies as an author or co-author on the article since authorship implies responsibilities and tasks that can only be attributed to and performed by humans.

Please note that authors are entirely responsible for his/ her/ their article. The use of generative AI and AI-assisted technologies in writing must be declared by authors by submitting AI Declaration Forms. Authors will have to specify the tool used and its purpose.

Reference Citations

References to other publications must be in the latest American Psychological Association (APA) citation and format style and carefully checked for completeness, accuracy, and consistency.