TEMPLATE FOR FULL PAPER

Title (Capitalise Each Word, Font 12, Arial)

Author, Author, Author

Affiliation, Affiliation, Affiliation
**Corresponding author:*
email@email.com

ABSTRACT

The abstract should summarise the context, content and conclusions of the article in **no more than 250 words**. It should not contain any reference citations or displayed equations. Typeset the abstract in 12pt in Arial.

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)

Keywords: Provide five (5) keywords. keyword1; keyword2; keyword3; keyword4; keyword5

1. INTRODUCTION

The Introduction section must provide the study's background, clearly state the core research problem, highlight the knowledge gap, and articulate the paper's specific objectives and significance.

2. LITERATURE REVIEW

The Literature Review section should provide a critical and comprehensive synthesis of existing scholarly work relevant to the research topic to establish a strong theoretical and conceptual framework for the study.

3. METHODOLOGY

The Methodology section must clearly describe the research design, data collection procedures, sampling techniques, and analytical tools used in the study to ensure transparency and logical evaluation.

4. RESULTS AND DISCUSSION

The Results and Discussion section must logically present the empirical findings—supported, where necessary, by numbered and titled figures or tables—alongside a critical interpretation that connects the data directly to the research objectives and the existing literature.

5. CONCLUSION

The Conclusion section should summarise the main research findings, emphasise their theoretical and practical contributions, address any study limitations, and offer meaningful recommendations for future research.

ACKNOWLEDGEMENT

The Acknowledgements section must provide appropriate recognition to all individuals, institutions, or funding bodies that contributed to the research or preparation of the article. Authors should ensure that funding agencies and non-author contributions are stated concisely while maintaining the paper's language and style conventions.

DECLARATION OF GENERATIVE AI AND AI-ASSISTED TECHNOLOGIES IN WRITING

If applicable, authors must explicitly declare any use of generative AI or AI-assisted technologies during the writing process (used solely to improve language and readability), ensuring human oversight and full accountability for all article content. Where relevant, an AI Declaration Form specifying the tools used and their purpose must be submitted; however, AI tools must never be listed or cited as authors or co-authors.

REFERENCES

Chan, J. L. (2003). Government accounting: An assessment of theory, purposes and standards. *Public Money & Management, 23*(1), 13–20. https://doi.org/10.1111/1467-9302.00336

Cuganesan, S., Dunford, R., & Palmer, I. (2012). Strategic management accounting and strategy practices within a public sector agency. *Management Accounting Research, 23*(4), 245–260. https://doi.org/10.1016/ j.mar.2012.09.001