

## DEVELOPMENT OF MANAGEMENT ACCOUNTING RESEARCH IN INDONESIA: A BIBLIOGRAPHY STUDY

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**Abstrak:** Penelitian ini menunjukkan keadaan terkini dari penelitian akuntansi manajemen di Indonesia untuk melihat struktur dari bidang penelitian dan melacak pertumbuhan literatur yang telah dikontribusikan oleh peneliti Indonesia pada bidang akuntansi manajemen. Studi bibliografi dilakukan untuk mereview 244 artikel ilmiah, pada bidang akuntansi manajemen, yang dipublikasikan dalam jurnal akuntansi terbaik di Indonesia dalam 20 tahun terakhir. Studi ini menabulasikan topik, metode penelitian, dan setting menggunakan aplikasi kertas kerja dan perangkat lunak analisis data kualitatif, Nvivo 12. Penelitian akuntansi manajemen di Indonesia hanya menempati sebagian kecil dari bidang keilmuan akuntansi secara umum. Penelitian ini memberikan informasi jurnal apa sajakah yang menghasilkan banyak artikel penelitian akuntansi manajemen, serta tendensi jurnal tersebut pada metode penelitian tertentu. Sebagian besar peneliti terkonsentrasi pada topik penganggaran dan studi determinan kinerja. Metode penelitian kuantitatif mendominasi penelitian akuntansi manajemen, dengan instrumen survey yang digunakan untuk menjawab pertanyaan penelitian. Sebagian besar penelitian dilakukan dengan setting sektor publik sehingga membuat penelitian akuntansi manajemen dan sektor publik memiliki irisan yang cukup besar. Hasil studi ini berimplikasi dalam membantu peneliti akuntansi manajemen dalam menemukan arah untuk menentukan kesenjangan penelitian dan kebaharuan untuk penelitian selanjutnya..

**Kata kunci :** Akuntansi Manajemen, Jurnal Indeks SINTA, Studi Bibliografi

**Abstract:** This paper reviews the current state of management accounting research to assess the structure of the research field and track the growing literature of Indonesian researchers. A bibliography study is used to review 244 papers in the field of management accounting published in Indonesia's top national accounting journals over the past 20 years. The study tabulates the topic, research method, and settings utilizing spreadsheet and qualitative data analytics software, Nvivo 12. Management accounting research in Indonesia represents a small portion

*of the broader accounting field study. This study gives information on which journal produces most accounting management research and which journal favors certain research methods. Most research concentrates more on budgeting and performance-determinant analysis. The quantitative research method dominates the study, with the survey instrument serving to answer the research question. Most research is conducted in the public sector, making the public sector and management accounting research have a high intersection. This study's findings hold implications for management accounting scholars to provide insights into identifying research gaps and novelties for further research.*

**Keywords:** Bibliography Study; Management Accounting; SINTA-indexed Journal

## INTRODUCTION

Identifying new research and the past is a way to develop knowledge; as Light & Pillemer (1984, 169) said "the need for a new study is not as great as the need for the assimilation of already existing studies." There is a need to understand management accounting as an answer to the concern of domination financial accounting as most topics discussed in the global scientific journal since almost 20 years ago (Herawati and Bandi 2017; Hesford *et al.* 2006) until the most recent finding (Moses and Hopper 2022). Thus, this study reviews management accounting research in Indonesia, aiming to track the growing literature of Indonesian researchers.

Paul and Criado (2020) underlined that many methods were used to do systematic literature reviews in management accounting, including theory-based, theme-based, and methodology-based reviews in a specific area of knowledge. Research using the theory-based review of managerial accounting undertaken by Baiman (1990) discusses the role of agency theory, Birnberg *et al.* (2006) review the contribution of psychology theory, and Covaleski *et al.* (1996) examine the organization and sociology theory. In addition, some researchers added methodology-based review, such as the survey method, when conducting the literature review of management accounting research (Aryani *et al.* 2014; Van der Stede, Young, and Xiaoling 2006).

The other literature review focuses on specific settings of management accounting research, such as Alawattage *et al.* (2007) and Hopper *et al.* (2009), conducting a literature review of less developed countries. Some researchers are also focusing on a specific country, such as a review of MA research in North America (Shields 1997), Germany (Brandau *et al.* 2017; Wagenhofer 2006), and Australia (Chenhall and Smith 2011). Meanwhile, the latest study of literature review on management accounting in the Indonesian context has been undertaken by Ratnaningrum *et al.* (2018) and concentrated on reviewing quantitative research papers. There were 31 articles on management accounting topics examined from the selected national journal published from 2005 to 2017. The result of the study highlighted the mapping of cause and effect variables in certain topics of management accounting research.

Research shows that most literature reviews in management accounting agree that there is still a lack of studies on management accounting topics compared to financial accounting topics. Therefore, this paper applies a bibliography study on management accounting research in Indonesia to assess the structure of the research field and its development, emphasizing topics, methods, and settings, referring to a study undertaken by Chenhall & Smith (2011) and Hesford *et al.* (2006).

This bibliography study aims to map research on management accounting undertaken in Indonesia over the past twenty years (2002 to 2022). The data to be



analyzed are obtained from the management accounting research published in Indonesia's top journal, Science and Technology Index (SINTA), developed by the Ministry of Education, Culture, Research, and Technology, which represents peer-reviewed high-quality research journals. This study was designed to answer the research question as follows: (1) How does the contribution of management accounting research in Indonesia's accounting journal? and (2) How does the development of research on management accounting in Indonesia (using the viewpoint of topics, research design, and research setting)?

The structure of this paper consists of four sections. The first section describes the background and objective of this study; then, section two explains the method and how this study is conducted. The third section presents the findings of the study. Initially, the fourth section highlights the research contributions and acknowledges its limitations.

## **RESEARCH METHOD**

This research conducts a bibliographic study reviewing literature in existing management accounting research (Hesford et al. 2006). This study follows a structured review in which the articles are analyzed by certain attributes in tables and figures (Paul and Criado 2020). This study started by defining the period of data undertaken and then selecting the respective journal that accommodates the topic of management accounting research. The next step is to choose articles by tabulating keywords related to management accounting.

The data period covered in this study is from 2002 to 2022 to enhance the quality of the data analysis in this bibliography study. The twenty years of data journals and articles are then classified into an interval of five years to portray the specific development of topics, design, and setting within management accounting research done in Indonesia.

The research then examines articles published in the shortlisted journals emphasizing the research topics, methods, and settings to understand the contribution of accounting journal publishers and research articles in Indonesian management accounting. This study utilizes spreadsheet software to cross-tabulate the attributes and Nvivo12, a qualitative data analytics software, to understand the bird's eye view of the subtopic researched using the most-word frequency features (Sharma and Gupta 2015)

Data used to be reviewed in this study is a journal article on management accounting topic written by researchers affiliated with an Indonesian institution published in a SINTA-indexed journal (Indonesia national accredited journal) in the past 20 years (2002 – 2022). There are two phases in the data collection process: (1) journal selection and (2) article selection.

In journal selection on understanding management accounting research in Indonesia, this study chooses journals indexed by SINTA 1 and 2, representing the best journals with high-quality research and subject to peer review. The process of journal selection is illustrated in Table 1.

The journal selection process is started by visiting <https://sinta.kemdikbud.go.id/journals/index/> to see all journals indexed by SINTA. Then it is filtered by Economy category, checklist SINTA 1 – 2 options, and found four journals in SINTA 1 and 96 journals in SINTA 2 in the Economy category. As this study focuses on management accounting research, the keywords used were narrowed down into specific words, including "Akuntansi," Accounting, and Accountancy. The process of article selection then resulted in 19 journals compiled in SINTA2 and one journal in SINTA1. This paper then analyzed the published articles within 20 years from 20 journals in total. Table 3 Panel A shows 20 journals, including journal quality (proxied by Google

citation and impact factors provided by the SINTA portal), that will be analyzed more for selecting the journal articles.

**Table 1. Journal Selection Process**

Journal Tier	Sinta 1	Sinta 2
<b>Economy Category</b>	<b>4</b>	<b>96</b>
Filtered by Keyword:		
"Akuntansi"		16
"Accounting"		3
"Accountancy"		1
Add: Sinta 1 "Business"	1	
Unavailable Accessed Journal		-1
Total Sampled Journal	1	19
<b>Total Journal Analyzed</b>		<b>20</b>

Source: Processed Data, 2023

Following the selection of journals, the 20 selected journals undergo article selection. Then, a blanket search using a tabulation of inclusion and exclusion keyword criteria is conducted for each journal's website. Considering that most SINTA 1 and 2 indexed journals are written in both English and Bahasa Indonesia, the tabulation of criteria includes both languages. The tabulation of keyword criteria is depicted in Table 2.

**Table 2. Journal Selection Process**

Inclusion Criteria		
Management Accounting	Managerial Accounting	Management Control
Budget	Budgeting	Lean
Performance Management	Performance Measure	Performance Evaluation
Cost	Costing	Activity
Decision making	Managerial performance	Sustainability
Environment	CSR	Corporate Social Responsibility
Green	Pricing	Balance Scorecard
Exclusion Criteria		
Enterprise performance	Financial performance	Earnings management
Public/Government Budgeting (APBN/APBD)	Moral and Ethics	Internal Control
Governance	CSR Disclosure	Green Purchase Behaviour
Audit Cost	Cost of Capital (Debt/Equity)	Sustainability Finance

Source: Processed Data, 2023

The keyword is derived and adopted from previous research in management accounting systematic literature review (López and Hiebl 2015; Ndemewah and Hiebl 2022; Ndemewah, Menges, and Hiebl 2019). However, this study put an additional keyword related to Social and Environmental Accounting (SEA); "CSR," "Green," "Sustainability," and "Environment," which currently should become part of Management Accounting (Dai, Ng, and Tang 2013). Researchers also applied a shared understanding of management accounting research in the article process selection. This process excludes papers that rely more on market-based research accounting, as it has a stronger focus on finance than accounting (Wagenhofer 2006). Table 3 Panel B summarizes the number of articles analyzed in this paper by their journal name, 244 papers in SINTA 1 and 2-indexed journals with management accounting topics.

## RESULTS AND DISCUSSION

This study collected and analyzed 244 published articles on management accounting research in Indonesia within twenty years. The study shows total management accounting papers represent less than 5% of all accounting journals published (Table 3 Panel B). This also has been realized by academia at the national and international level, as financial accounting topics take a top-level subfield researched in accounting (Herawati and Bandi 2017; Moses and Hopper 2022). Management accounting and other accounting fields, such as taxation research, also only occupy a small portion of the subfield in accounting (Herawati and Bandi 2017).

**Table 3. Accounting Journals in Indonesia**

**Panel A: Accounting Journals in Sinta 1 and 2 Economy Category**

No	First Issue*	Name of Journal	Language	Impact Factor	Google Citation
1	Vol. 1 1999	Gadjah Mada International Journal of Business	English	12.70	26,537
2	Vol. 14 2017	Jema: Jurnal Ilmiah Bidang Akuntansi dan Manajemen	Bilingual	4.20	608
3	Vol. 1 2012	Accounting Analysis Journal	Bilingual	3.47	11,876
4	Vol. 1 2009	Akrual: Jurnal Akuntansi	Bilingual	2.53	1,481
5	Vol. 21 2019	Jurnal Akuntansi Dan Keuangan	Bilingual	2.45	21,249
6	Vol. 1 2016	Riset Akuntansi Dan Keuangan Indonesia	Bilingual	1.94	2,936
7	Vol. 1 2017	Jurnal Kajian Akuntansi	Bilingual	1.34	1,024
8	Vol. 1 2010	Jurnal Akuntansi Multiparadigma	Bilingual	1.62	7,193
9	Vol. 3 2018	Jia (Jurnal Ilmiah Akuntansi)	Bilingual	1.79	1,314
10	Vol. 13 2011	Journal of Economics, Business, & Accountancy Ventura	English	1.58	4,940
11	Vol. 1 2001	Jurnal Akuntansi Dan Auditing Indonesia	Bilingual	1.43	9,518
12	Vol. 2 2007	Jurnal Ilmiah Akuntansi Dan Bisnis	Bilingual	1.19	6,491
13	Vol. 1 2009	Jurnal Dinamika Akuntansi	Bilingual	1.13	4,174
14	Vol. 1 2004	Jurnal Akuntansi Dan Keuangan Indonesia	Bilingual	1.13	7,746
15	Vol. 1 2017	Indonesian Journal of Sustainability Accounting and Management	English	1.07	1,059
16	Vol. 4 2017	Jurnal Reviu Akuntansi Dan Keuangan	Bilingual	1.06	2,378
17	Vol. 2 2012	Assets: Jurnal Akuntansi Dan Pendidikan	Bilingual	1.00	2,022
18	Vol. 15 2015	Jurnal Akuntansi Dan Bisnis	Bilingual	0.71	826
19	Vol. 1 2009	Jurnal Aset (Akuntansi Riset)	Bilingual	0.00	2,038
20	Vol. 2 2017	International Business and Accounting Research Journal	English	0.00	262

\*First issue means the earliest available journal published on each website

**Panel B: Proportion of Management Accounting Papers to Total Articles Number by Journal**

No	Name of Journal	Result	Total Articles	Proportion
1	Jurnal Akuntansi Multiparadigma	43	465	9.2%
2	Jurnal Ilmiah Akuntansi Dan Bisnis	33	257	12.8%
3	Journal of Economics, Business, & Accountancy	20	480	4.2%
4	Riset Akuntansi Dan Keuangan Indonesia	18	242	7.4%
5	Jurnal Akuntansi Dan Auditing Indonesia	16	368	4.3%
6	Accounting Analysis Journal	15	443	3.4%
7	Akrual: Jurnal Akuntansi*	15	183	8.2%
8	Assets: Jurnal Akuntansi Dan Pendidikan*	13	156	8.3%
9	Jurnal Akuntansi Dan Keuangan Indonesia	12	222	5.4%

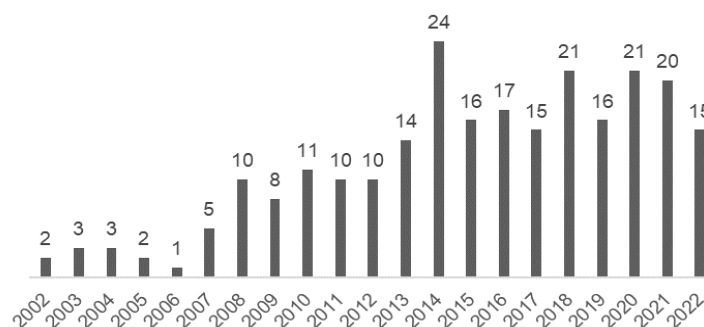
No	Name of Journal	Result	Total Articles	Proportion
10	Jia (Jurnal Ilmiah Akuntansi)	11	97	11.3%
11	Jurnal Dinamika Akuntansi	9	226	4.0%
12	Jurnal Akuntansi Dan Keuangan	7	390	1.8%
13	Gajah Mada International Journal Of Business	6	902	0.7%
14	Jurnal Kajian Akuntansi	6	98	6.1%
15	Jurnal Akuntansi Dan Bisnis	5	121	4.1%
16	Jurnal Aset (Akuntansi Riset)*	5	209	2.4%
17	Indonesian Journal of Sustainability Accounting and Management	4	75	5.3%
18	Jema: Jurnal Ilmiah Bidang Akuntansi Dan Manajemen	2	68	2.9%
19	Jurnal Reviu Akuntansi Dan Keuangan	2	326	0.6%
20	International Business and Accounting Research Journal*	2	73	2.7%
<b>Total</b>		<b>244</b>	<b>5401</b>	<b>4.5%</b>

Note: Total articles data is retrieved from Google Scholar count of total papers published by the journals in 2002 - 2022. Some journals marked with an asterisk (\*) are adjusted manually as Google Scholar does not provide the most current information.

Source: Processed Data, 2023

There has been a positive trend in management accounting papers published in the past 20 years (see Figure 1). The uptrend number of research published is not only occurring in management accounting research but also almost all scientific research as a result of the rapid advancement of science in the country (Herawati and Bandi 2017; Moses and Hopper 2022). Management accounting research peaked in 2014 with 24 papers but has declined and shown steady growth since then. Moreover, the last three years show a declining trend, raising the question on this issue as half of the journal publishers did not publish management accounting papers in 2022. For example, Accounting Analysis Journal (AAJ) published no management accounting research (see Table 4 panel A). Still, it published more about financial accounting topics and social and environmental accounting research related to capital market-based accounting research.

The rest of section three will discuss the distribution of articles by journal and the distribution of articles by three attributes: research topic, research method, and research settings.



**Figure 1.**  
**Trend of Management Accounting Research Publication in Indonesia**

Source: Processed Data, 2023



## Analysis of Journal

SINTA-indexed journal is an online science portal managed by the Ministry of Education, Culture, Research, and Technology Indonesia, comprised of accredited national journals. The journal index is regarded as new, as it launched in 2017. However, the national journal accreditation system had existed before then under ARJUNA (National Accreditation Journal) portal system. SINTA classified its ranking into six levels: SINTA 1 – 6 categories based on accreditation score of specific indicators<sup>1</sup>; the lower the number, the higher the quality of journals. Table 3 shows the accounting journals indexed in SINTA 1 and 2.

There are 20 journals observed in this study. Due to the recent launch of the SINTA index, seven journals (35%) have published articles within the last five years (see Table 3 Panel A). While only nine journals (45%) have been published journals for more than ten years, and some only provide scanned documents. This demonstrates how the development of academic journals in Indonesia is still young, as it has been organized in the national agenda only in the last five years. This makes it challenging for researchers to conduct modern bibliography analysis using qualitative data analysis software for the old journal (read: bibliometrics analysis, see Massaro et al. (2016)).

All accounting journals display a minimum number of management accounting research relative to all accounting articles (Table 3 Panel B). The journals with the largest percentage of management accounting research are Jurnal Ilmiah Akuntansi dan Bisnis (JAIB) with 12.8% and Jurnal Ilmiah Akuntansi (JIA) with 11.3%; the rest journals have less than 10 percent. Furthermore, Jurnal Reviu Akuntansi dan Keuangan (JRKA) shows the smallest percentage, which contains only 0.6% of management accounting research.

Jurnal Akuntansi Multiparadigma (JAMAL) (18%) contributes the most published management accounting research articles in Indonesia, followed by JAIB (14%) and Journal of Economics, Business, & Accountancy Ventura (Ventura) (8%) (see Table 4 Panel A). From the perspective of year, Riset Akuntansi dan Keuangan Indonesia (RAKI) has dominated management accounting research from 2002 to 2007, but the number of management accounting research published in the journal has declined year-by-year. From 2008 – 2012, JAIB dominated the printed journal, then JAMAL, which launched in 2010, occupied the most-published journal in management accounting afterward.

**Table 4. Management Accounting Journal Share**

**Panel A: Distribution of Articles by Journal**

No	Name of Journal	2002	2008	2013	2018	Total
		- 2007	- 2012	- 2017	- 2022	
1	Jurnal Akuntansi Multiparadigma	0	10	18	15	43
2	Jurnal Ilmiah Akuntansi Dan Bisnis	2	17	4	10	33
3	Journal Of Economics, Business, & Accountancy Ventura	0	1	11	8	20
4	Riset Akuntansi Dan Keuangan Indonesia	9	2	3	4	18
5	Jurnal Akuntansi Dan Auditing Indonesia	4	3	4	5	16
6	Accounting Analysis Journal	0	1	13	1	15
7	Akrual: Jurnal Akuntansi	0	3	6	6	15
8	Assets: Jurnal Akuntansi Dan Pendidikan	0	1	8	4	13
9	Jurnal Akuntansi Dan Keuangan Indonesia	0	3	5	4	12
10	Jia (Jurnal Ilmiah Akuntansi)	0	0	2	9	11

<sup>1</sup> More information regarding scoring indicators is ruled under Permenristekdikti Nomor 9 tahun 2018 and Perdirjen Risbang no 19 tahun 2018; see more information about SINTA at <https://sinta.kemdikbud.go.id/home/faq>

No	Name of Journal	2002	2008	2013	2018	Total
		- 2007	- 2012	- 2017	- 2022	
11	Jurnal Dinamika Akuntansi	0	3	5	1	9
12	Jurnal Akuntansi Dan Keuangan	0	3	2	2	7
13	Gadjah Mada International Journal of Business	1	2	1	2	6
14	Jurnal Kajian Akuntansi	0	0	2	4	6
15	Jurnal Akuntansi Dan Bisnis	0	0	0	5	5
16	Jurnal Aset (Akuntansi Riset)	0	0	0	5	5
17	Indonesian Journal of Sustainability Accounting And Management	0	0	1	3	4
18	International Business and Accounting Research Journal	0	0	0	2	2
19	Jema: Jurnal Ilmiah Bidang Akuntansi Dan Manajemen	0	0	1	1	2
20	Jurnal Reviu Akuntansi Dan Keuangan	0	0	0	2	2
<b>TOTAL</b>						<b>244</b>

**Panel B: Distribution of Journal by Research Method**

No	Name of Journal	Quantitative	%	Qualitative	%
1	Jurnal Akuntansi Multiparadigma	12	28%	31	72%
2	Jurnal Ilmiah Akuntansi Dan Bisnis	18	55%	15	45%
3	Journal Of Economics, Business, & Accountancy	17	85%	3	15%
4	Riset Akuntansi Dan Keuangan Indonesia	11	61%	7	39%
5	Jurnal Akuntansi Dan Auditing Indonesia	14	88%	2	13%
6	Accounting Analysis Journal	15	100%	0	0%
7	Akrual: Jurnal Akuntansi	5	33%	10	67%
8	Assets: Jurnal Akuntansi Dan Pendidikan	5	38%	8	62%
9	Jurnal Akuntansi Dan Keuangan Indonesia	11	92%	1	8%
10	Jia (Jurnal Ilmiah Akuntansi)	6	55%	5	45%
11	Jurnal Dinamika Akuntansi	7	78%	2	22%
12	Jurnal Akuntansi Dan Keuangan	6	86%	1	14%
13	Gadjah Mada International Journal of Business	6	100%	0	0%
14	Jurnal Kajian Akuntansi	5	83%	1	17%
15	Jurnal Akuntansi Dan Bisnis	3	60%	2	40%
16	Jurnal Aset (Akuntansi Riset)	3	60%	2	40%
17	Indonesian Journal of Sustainability Accounting and Management	2	50%	2	50%
18	International Business and Accounting Research Journal	1	50%	1	50%
19	Jema: Jurnal Ilmiah Bidang Akuntansi dan Manajemen	0	0%	2	100%
20	Jurnal Reviu Akuntansi Dan Keuangan	2	100%	0	0%

Source: Processed Data, 2023

The journal that published less Management Accounting research is International Business and Accounting Research Journal (IBAR), JRAK, and Jurnal Ilmiah Bidang Akuntansi dan Manajemen (JEMA)). It may be assumed that the characteristic of the journal is that it prefers research in financial accounting topics more than others. This condition agrees with the trend of global accounting research that most topics on





financial accounting tend to dominate research in accounting (Herawati & Bandi, 2017; Moses & Hopper, 2022; Ratnaningrum et al., 2018).

Based on the cross-tabulation of journal and research method, the proportion of journals published in quantitative vis-à-vis qualitative can show the preference of journals for certain research methods (Table 4 Panel B). There are 13 journals with a preponderance of quantitative research methods, while the remaining seven have more qualitative ones. Some journals have a hundred-percent ratio on quantitative methods, such as Accounting Analysis Journal (AAJ), Gadjah Mada International Journal of Business (GAMAIJB), and JRAK. This means the journal tends to accept research in management accounting using quantitative research methods.

On the other hand, JAMAL is more likely to accept the qualitative research method as it has a seven-to-three proportion in the qualitative research method. Jurnal Ilmiah Bidang Akuntansi dan Manajemen (JEMA) has one hundred percent on qualitative research, but it only contributes two journals to the total number of observed journals. The tendency of journals to use certain research methods also has been observed by global academia in which US-based journals, The Accounting Review (TAR), Journal of Accounting Research (JAR), and Journal of Management Accounting Research (JMAR), prefer more quantitative studies using statistical tools, compared with non-US accounting journal (Hesford *et al.* 2006; Moses and Hopper 2022). This also indicates that research culture in Indonesia tends to follow the US tradition.

### Analysis by Research Topics

The articles are assigned to categories of research topics based on the types used in Chenhall & Smith (2011) with modifications to maintain relevancy categorization in the Indonesian context. The evolution of research topics in management accounting research over the past 20 years is depicted in Table 5.

**Table 5. Distribution of Management Accounting Research by Topic and Period**

Topic	2002 - 2007	2008 - 2012	2013 - 2017	2018 - 2022	Total
Budget	9	20	20	27	<b>76</b>
SEA (MA)	0	5	11	26	<b>42</b>
Managerial Performance	3	6	17	13	<b>39</b>
Performance Measurement	2	10	15	8	<b>35</b>
MCS	1	2	5	6	<b>14</b>
Costing	1	3	6	3	<b>13</b>
General	0	3	11	8	<b>22</b>
Pricing	0	0	1	2	<b>3</b>
<b>Total</b>	<b>16</b>	<b>49</b>	<b>86</b>	<b>93</b>	<b>244</b>

*Note: SEA (MA) is a classification for Social and Environmental Accounting articles in the context of Management Accounting. MCS is an abbreviation of Management Control System*

Source: Processed Data, 2023

The most topic discussed by management accounting researchers in Indonesia is Budgeting topic, occupying 76 papers (31%), followed by Social and Environmental Accounting (SEA) papers of 42 articles (17%), Managerial Performance (39 papers/16%), and Performance Measurement (35 papers/14%). Similar to Ratnaningrum et al. (2018), the findings in this study indicate that planning and control is the most researched topic in Indonesian management accounting. However, this result differs from other regions' most researched topics, such as Germany (Wagenhofer 2006) and Australia (Chenhall and Smith 2011), which are dominated by management control system topics.

Budgeting has been an intriguing subject in the past two decades but shows steady growth number of topics researched in each period. Since 2008, SEA research has become a topic with rapid development. Some organizers and journal editors may decide



**Figure 2.**  
**Most Frequent Words by Nvivo**

to classify SEA as a distinct accounting topic in light of its rapid evolution. Recent years have witnessed heightened societal interest in SEA research as environmental and climate change concerns have grown. (Qian, Tilt and Belal 2021).

Notably, the steep trend in SEA research can be traced to 2007, when no researchers had previously published a paper about SEA topics specific to Managerial Accounting<sup>2</sup>. The clear cut-off can be observed since the implementation of Law Number 11 no. 2007 verse 74 which the Indonesian government urge company in the extractive industry to conduct corporate social responsibility. Thus it generates numerous research concerns on CSR activities in the company, not only in the extractive sector (Zainal et al. 2022) but also expanding to other industries (Rini and Hasim 2021). However, most of the paper raises the issue regarding the disclosure on how the company should voluntarily conduct the disclosures for the sake of impression and internal strategic benefit (Basalamah and Jermias 2005).

Then, managerial performance and Performance Measurement follow the same pattern, as it grows in the first 15 years, then declines in the last five-year period. The remaining subject exhibits various directions, but there is an indication that Management Control System topic is on an upward trajectory. The following paragraph will present the most researched area in each topic observed in management accounting research in Indonesia. The most research area of each topic explanation will be explained by using the most frequent words feature by Nvivo 12 (see Figure 2)

Source: Processed Data, 2023

**Most Researched Area of Topic**  
**Budgeting**

The most frequent words in budgeting journal articles are "Government, Region, Variable, Performance, Participation, Organization, Slack." It indicates that most of the

<sup>2</sup> As we distinguish SEA topic in external and internal reporting objectives, the latest topic in SEA is more concerned on external reporting before 2007 (Basalamah and Jermias 2005)



topic uses quantitative research to find the causal relationship. Most of the topic uses variables related to budgeting, such as participative budgeting and slack budget. Then, some research makes a causal relationship to (managerial/firm) performance. Some studies found the determinant of slack budgeting (Carolina 2020; Rahmawati 2019; Rahmawati 2020), the effect of participative budgeting on performance (Novlina, Indriani and Indayani 2020; Suparwati 2017; Susanto 2008), and even find causal of participative budgeting on slack budgetary (Falikhatun 2007; Junjunan and Yulianto 2019)

#### *Social and Environmental Accounting*

In SEA, the most frequent words are "CSR, Company, Sustainability, Performance, Activities, Value, Program, Society." This shows that most of the discussion of SEA in management accounting research is talking descriptively about understanding CSR activities/programs conducted by the company (Rini and Hasim 2021; Titisari 2017). As most SEA in MA research is interpretive study, 'value' also emanates as the most frequent word, meaning that some researchers link the CSR activities or environmental accounting to 'value,' which has been upheld by society (Apriliani and Abdullah 2018; Dewi and Wiguna 2019). Finding SEA topics to be analyzed in this study is tricky as the current discussion about SEA has developed rapidly and focuses on external reporting (such as CSR disclosure and sustainability reporting) (Qian, Tilt and Belal 2021).

#### *Performance Measurement*

The most frequent words in performance measurement topics are "balance, scorecard, BSC, organization, management, perspective, and justice." It can be understood as balance scorecard is the most used framework in performance measurement. Researchers analyze the application of balance scorecard in an organization (Waskito and Agustina 2015; Yuniawati and Murwani 2014). Some research uses organizational justice theory (Setin *et al.* 2022) and then includes justice as the control variable, together with certain performance measurement variables toward managerial performance (Setiawati and Bayu 2021) and employee performance (Nurkholis and Wiranti 2019; Prihatiningtias and Julianto 2020).

#### *Managerial Performance*

The most frequent words in managerial performance topics are "TQM, effect, variable, system, organization, and information." The words "effect" and "variables" indicate that most research is conducted using quantitative analysis. It is suitable with the descriptive information above that 90% of managerial performance topic research is quantitative research. It can be seen that most of the research is trying to find the determinant of managerial performance. Much research includes Total Quality Management (TQM) (Adhiputra 2018; Hernawan, Mahmud and Agustina 2014; Mulyani and Wijayani 2017) as independent variables to be researched.

#### *Management Control System (MCS), Costing, and Pricing*

As only a few articles discuss MCS, costing, and pricing, the most frequent words do not necessarily capture most topics discussed in each topic. The topic discussed in MCS is diverse, such as describing MCS practice in an organization followed by interpreting it to certain local wisdom in distinguished research settings, such as MCS in agriculture settings (Soeherman and Itam 2022), SMEs (Adnyani, Purnamawati and Sulindawati 2019), and not-for-profit organization (Adam and Kunaifi 2011). Other research is trying to find a causal relationship of MCS to organizational performance (Maharani 2021; Tupamahu 2022) and employee performance (Anjumi and Yaya 2018).

The research method used in the costing topic is qualitative (71%) (see Table 6). It has various discussions ranging from traditional calculation, such as calculating unit cost (Husni 2016) and Break Even Point (Baihaki and Hanafi 2020). Some research conducted a costing analysis of cost control (Arfiani, Fahlevi, and Zuraida 2020), target costing (Juwita and Satria 2017), and cost-volume-profit (CVP) analysis (Budiwibowo 2012). The remaining paper discusses the cost strategy of an enterprise (Pradnyanitasari *et al.* 2019; Wiguna 2018).

There are only three papers (1%) that discussed pricing topics. Two papers analyze the determination of selling price through an interpretive approach finding the pricing system considers religious value, Tri Hita Karana value in local market pricing (Amaliah 2016), and Islamic value in a case study of property company (Sukamto and Triyuwono 2022). One paper takes setting in SMEs of the textile industry question the effect of technology disruption on market pricing (Samuel and Shauki 2020).

### *General*

In general classification, there are diverse topics about general management accounting, such as understanding case-study of MA practice (Prihastiwi and Sholihin 2018; Putri and Susanti 2019) and utilization of management accounting information system (Ambarriani 2013; Sitiwati *et al.* 2017) in an enterprise. Some research has an outlier idea by taking the topic of capital allocation (Ledewara and Utami 2019).

From all of those discussion areas in each topic, it is known that most management accounting research concentrates on finding the direction of the causal relationship of management accounting variables. The study tests the variables and check it with earlier paper. Most papers replicate the top global journals and attempt to explain the occurrences in Indonesia settings.

### **Analysis by Research Method**

Table 6 describes the distribution of management accounting research by the research method. The research method and design classification follow Chenhall & Smith (2011). It demonstrates quantitative analysis dominates management accounting research in Indonesia (61%), compared to qualitative (39%), and it has had the same pattern in the past 20 years (Table 6 Panel A). Moses & Hopper (2022) also found that developing country has less research published in qualitative research. The study assumes it is caused by the researcher, who is required to follow international standards. Most top-tier international accounting journals, particularly US-based journals, accept more quantitative research articles (Hesford *et al.* 2006). "Different regional traditions of research methods" is another reason Indonesian accounting researchers produce more quantitative publications. Most Asian and North American countries publish more quantitative research articles than Oceania and Europe, which publish more qualitative studies (Moses and Hopper 2022).

The research design used in quantitative research is survey (82%), while interview (41%) and literature review (35%) dominated qualitative research. By number, survey method dominates the overall paper (50%). It figures out the fact that survey is the mainstream of management accounting research design in Indonesia. Thus, it becomes the reason that the earlier literature review of management accounting in Indonesia focuses on analyzing this type of research, such as Aryani *et al.* (2014) in analyzing the quality of survey method in Indonesia and Ratnaningrum *et al.* (2018) in understanding variables used in quantitative research.

**Table 6. Distribution of Management Accounting Research by Research Method**

<b>Panel A: Distribution of Management Accounting Research by Research Method</b>								
<b>Research Design</b>	<b>2002 - 2007</b>	<b>2008 - 2012</b>	<b>2013 - 2017</b>	<b>2018 - 2022</b>	<b>Total</b>			
<b>Quantitative</b>					<b>149</b>			
Survey	10	25	46	41	122			
Archival	0	0	9	7	16			
Experiment	0	2	4	5	11			
<b>Qualitative</b>					<b>95</b>			
Interview	0	4	16	19	39			
Literature Review	6	15	4	8	33			
Survey	0	1	4	7	12			
Analytical Discussion	0	2	2	4	8			
Other	0	0	1	2	3			
<b>Panel B: Distribution of Management Accounting Research Method by Topic</b>								
<b>Research Design</b>	<b>Budget</b>	<b>Costing</b>	<b>General</b>	<b>MCS</b>	<b>Performance Measurement</b>	<b>Managerial Performance</b>	<b>Pricing</b>	<b>SEA (MA)</b>
<b>Quantitative</b>								
Survey	51		12	4	16	33		6
Archival	5				6			
Experiment	5	2	2			1		6
<b>Total</b>	<b>61</b>	<b>2</b>	<b>14</b>	<b>4</b>	<b>22</b>	<b>34</b>	<b>0</b>	<b>12</b>
<b>Qualitative</b>								
Interview	8	3	1	5	2	1	2	17
Literature Review	5	3	5	4	5	3		8
Survey	2	4			3		1	2
Analytical Discussion			2		3			3
Other		1		1		1		
<b>Total</b>	<b>15</b>	<b>11</b>	<b>8</b>	<b>10</b>	<b>13</b>	<b>5</b>	<b>3</b>	<b>30</b>

Source: Processed Data, 2023

Detailed analysis of research method by topic (see Table 6 Panel B) shows that Budgeting (67%) and Managerial Performance (85%) topics are using surveys to answer the research question. It may be because the discussion area is finding causal relations of variables, particularly in the Managerial Performance topic, where the majority of attention is placed on identifying the determinants of managerial performance (Carolina 2020; Novlina, Indriani, and Indayani 2020; Setin *et al.* 2022). This may be common as variables in the paper employing sociology and psychology theory; consequently, questionnaires are used to derive proxies for variables (Roberts 1999). This result contradicts a top-rated international journal that has not published many survey research papers over the past 13 years (Mahmoudian *et al.* 2018). Yet, Indonesian MA research reveals a modest decline in survey research over the past five years. The survey is claimed to avoid bias in the interview (Roberts 1999), but researchers also question the validity and reliability of the method (Alawattage, Hopper, and Wickramasinghe 2007; Mahmoudian *et al.* 2018).



### Analysis by Research Settings

Table 7 presents the distribution of management accounting research by research settings. The public sector has become the most research-setting used in management accounting research in Indonesia. Although this study has excluded specific keyword criteria in public sector accounting, such as "public budget (APBN/APBD)," most management accounting researchers are still interested in conducting research in public sector settings. Management accounting and the public sector have a close intersection; thus, van Helden & Uddin (2016) conduct research exclusively about management accounting in the public sector of emerging economies. The study identifies an intriguing problem in which most less developed countries are entangled with specific issues (such as corruption and New Public Management/NPM) of government institutions (Hopper *et al.* 2009; Ndemewah and Hiebl 2022).

**Table 7. Distribution of Management Accounting Research by Research Settings**

Panel A: Distribution of Management Accounting Research by Research Settings						
Settings	2002 - 2007	2008 - 2012	2013 - 2017	2013 - 2017	2018 - 2022	Total
Public Sector	1	9	24	24	20	54
Manufacturing Industry	3	7	18	18	15	43
Non-Manufacturing Industry	5	7	15	15	13	40
N/A	6	16	5	5	12	39
Educational Institution	1	6	11	11	15	33
Mix Industry	0	2	5	5	9	16
Small Entities	0	1	5	5	5	11
Other	0	1	3	3	4	8

*Note: Classification of "N/A" is assigned to non-empirical research (literature review and analytical discussion research design). The study of large-scale manufacturing and non-manufacturing industries is categorized as a "mix industry." The remaining categories are classified as "other."*

Panel B: Distribution of Management Accounting Research Settings by Topic								
Research Settings	Budget	Costing	General	MCS	Performance Measurement	Managerial Performance	Pricing	SEA (MA)
Public Sector	36	1	2	1	5	8	0	1
Manufacture	8	3	5	3	5	9	1	9
Non-Manufacturing Industry	10	2	4	1	6	6	1	10
N/A	4	3	7	4	7	3	0	11
Educational Institution	14	1	1	1	9	6	0	1
Mix Industry	3	0	1	0	1	4	0	7
Small Entities	0	2	2	1	2	2	0	2
Other	1	1	0	3	0	1	1	1

Source: Processed Data, 2023

The manufacturing industry occupied a large portion of research settings. This is evident due to the fact that traditional management accounting research and textbooks focus more on manufacturing sets (Hansen and Mowen 2007; Horngren *et al.* 2022); then it taught the concept of total quality management, lean, *kaizen*, and other management accounting principle which has been implementing in such settings.

Despite the fact that management accounting has historically been associated with the measurement and control of factory cost (Chenhall and Smith 2011; Horngren *et al.* 2022), most of the topics in the manufacturing sector discussing Performance Measurement (21%), SEA (21%), and Budgeting (19%). It can be an indication that





management accounting research in Indonesia does not follow much traditional discussion.

Then, if it is classified in more detail, rather than the manufacturing industry, government institutions (22%), universities (11%), hotels (5%), and hospitals (5%) fill most research settings in management accounting. This figure is similar to Wagenhofer's (2006) cases in Germany, where the driver of settings selection may not be caused by favorable settings, while it is chosen mainly by the ease of data access.

## **CONCLUSION**

Management accounting research only represents a small portion of Indonesian accounting journals. This study also finds the journal's tendency to prefer particular research methods by its proportion ratio. Most Indonesian accounting journals focus more on quantitative research; even more, some journals have one hundred percent quantitative study of management accounting articles. In Indonesia, the journal that contributes most accounting management research is *Jurnal Akuntansi Multiparadigma*, which has a preponderance of qualitative research methods.

Topics in management accounting research mainly concentrate on particular areas under Budgeting and SEA. Budgeting is the most researched topic, but its popularity has increased steadily. On the other hand, SEA topic has experienced tremendous growth over the past 15 years. Quantitative research dominates the field, notably the use of survey research design. Survey research occupied half of this study's overall management accounting research. Most topic using survey design is Performance Measurement and Managerial Performance. Both topics are causal research finding the determinant of performance with different settings. In the research settings, the public sector dominates management accounting research, yet it has its subfield of accounting; there is a high intersection between the public sector and management accounting research in Indonesia.

This research does not judge the quality of the paper, as SINTA-indexed journals represent high-quality journals in Indonesia. This study may have some limitations throughout the research process as the article-searching process is conducted manually. Although this study had mentioned the keyword for searching criteria, the searching process can be more reliable if a SINTA-indexed journal has an advanced searching database, like Scopus, in which the researcher could use title-abs-key searching with the Boolean operator and download the RIS file directly from the database.

This study did not cover the discipline sources and citation analysis. Still, it does help to identify the connected knowledge in the paper and the leading author, which can be used as a reference for Indonesian researchers in the future to identify the highest quality journal in management accounting. As the existence of a database journal would more perfectly conduct the systematic literature review, this study urges stakeholders to create such a database or improve Indonesia's current science database, Garuda, to involve SINTA-indexed classification and also improve the advanced database searching.

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