

A TALE OF TEN YEARS MANAGERIAL ACCOUNTING RESEARCH JOURNEY IN SINTA 4-INDEXED INDONESIAN JOURNALS

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ABSTRACT

This study uses a bibliographical approach to describe managerial accounting research (MAR) intention in Indonesia. The research materials are pertinent publications that appeared in SINTA 4-indexed journals in 2011- 2022. Relevant articles are filtered based on several selection criteria at the national indexer (SINTA), journals, and articles level. The metadata of the articles is tidied via Zotero reference management software. MS Excel and Tableau processed CSV files for visualization and qualitative analysis purposes, and RIS files were analyzed by VOSviewer software to create research network maps based on keyword occurrences. Several reputable international journals are used as a comparison.

The finding is that 21 of 441 SINTA 4-indexed journals contained 129 articles (6% of 2300) on managerial accounting topics. These topics form six research clusters with highly varied occurrences, links, intensities, and publication periods. SINTA 4-indexed journals in Indonesia, including accounting-specific journals, have not placed managerial accounting as a particular priority. MAR opportunities in Indonesia are wide open in various contexts, such as geographical, business scale, industrial sector, and topics.

Keywords: Bibliographic research; managerial accounting; SINTA; Indonesian Journal; VOSViewer

INTRODUCTION

From a conceptual and application standpoint, managerial accounting has periodically undergone various developments (Bromwich and Scapens, 2016; Kumar, Sureka and Pandey, 2020a; Oyewo, 2021). The object of its application is no longer at the product or department level but across departments and even becomes part of a strategic value chain analysis (Li, 2018; Wang, 2019). Business issues associated with managerial accounting are also increasingly varied, such as the Balanced Scorecard, business ethics, Corporate Social Responsibility, and Sustainability (Weygandt, Kieso and Kimmel, 2017; Oyewo, 2021). In the context of the industrial sector from 2015 until now, the service industry has increasingly used managerial accounting (Heaton *et al.*, 2019; Etges *et al.*, 2020).

The regional context is another important consideration in managerial accounting research (MAR). A bibliographic study on performance management (PM) practices in Central and Eastern European countries identifies differences in managerial accounting research and practices, especially PM, between post-transition/transition countries and Soviet/non-Soviet countries. This study concludes that using managerial accounting as a PM tool can help companies adopt new methods that align with market economic systems and replace outdated business management practices and attitudes (Paladi and Fenies, 2016). In Pakistan, a study revealed that managerial accounting practices (MAP) affect all processes and transform all simple systems into complex systems in Pakistani industries to deal with changes in the external environment (Shahzadi *et al.*, 2018). A bibliographical study of accounting articles published in 22 accounting journals indexed in the Web of Science (WoS) from 2000–2016 found that the United States, United Kingdom, Australia, Spain, and Canada were the five most productive countries throughout all periods. The analysis reveals that Anglophone countries dominate because most internationally accredited journals publish articles in English (Uyar, Kılıç and Köseoğlu, 2020). The singularity of the previous research findings in each country

is why Indonesia was selected as a regional setting in this bibliographical study. The geographical context of Indonesia, an archipelagic country with a very heterogeneous distribution and composition of businesses (research objects) and universities (research institutions), will be one of the novelties in this study.

Managerial accounting is one of Indonesia's social sciences' popular discussion topics. Based on global and national phenomena, the chances of publishing MAR results are allegedly substantial in accredited scientific journals in Indonesia. This assumption is supported by the number of search results on <https://scholar.google.co.id> on several keywords related to managerial accounting, such as "job order costing" (42100 results) with a search period of 2011-2022. When the Google search criteria were reduced to "allintitl" (means: all in title), questions were raised. The results for "job order costing" keywords dropped dramatically to 286 articles, even then, with diverse types of publication media such as journals, institutional repositories, and seminar proceedings. If media other than scientific journals are excluded, the research obtained will undoubtedly be less (Uyar, Kılıç and Köseoğlu, 2020). There are indications that the formal acknowledgement of nationally reputable journal publishing institutions in Indonesia regarding managerial accounting topics does not yet reflect the popularity of these topics on Google Scholar. These digital facts are our primary motivation for researching the existence of MAR outcomes in Indonesian scientific journals.

Scientific journals are the leading media for researchers or authors to publish their research results in Indonesia. Universities generally publish these. The credibility and quality of a scientific journal in Indonesia refer to the accreditation level granted by ARJUNA (in: Akreditasi Jurnal Nasional, en: National Journal Accreditation), a digital accreditation system managed by the Ministry of Education and Culture of the Republic of Indonesia. The number of journals in each SINTA (Science and Technology Index) index score or SINTA Grade is as follows:

Table 1 The proportion of SINTA-indexed journals*

SINTA Grade	Number of Journals (general)	Percentage
1	121	2%
2	976	13%
3	1369	18%
4	2539	34%
5	2098	28%
6	305	4%
Total	7,408	100%

Source: <https://sinta.kemdikbud.go.id/#/>

Compared to other grades, SINTA Grade 4 and so-called SINTA 4 indexed journals are more numerous (see Table 1). This proportion became the reason for selecting SINTA 4-indexed journals as the unique context and primary data source for this bibliographic research. Referring to several previous studies (Dolhey, 2019; Shah *et al.*, 2019; Kumar, Sureka and Pandey, 2020a; Uyar, Kılıç and Köseoğlu, 2020), our bibliographic research on managerial accounting in the 2011-2022 period is expected to answer at least the following eight questions:

- Q1. What is the proportion of SINTA 4-indexed journals that published MAR articles?
- Q2. What is the proportion of MAR articles in a SINTA 4-indexed journal?
- Q3. What is the trend of MAR article proportion in SINTA 4-indexed journals?
- Q4. What are the popular MAR topics in SINTA 4-indexed journals?
- Q5. What are the popular MAR topics in SINTA 4-indexed journals in certain years?
- Q6. What geographical area is frequently studied in MAR published in the SINTA 4 journal indexed?
- Q7. What industrial sector is frequently studied in MAR published in the SINTA 4 journal indexed?
- Q8. What research method is frequently studied in MAR published in the SINTA 4 journal indexed?

Due to the rarity of such studies in managerial accounting, it is hoped that this bibliographic research will guide future studies (Khelif and Chalmers, 2015). Another novelty is the thoroughness of the

analytical approach that uses data visualization techniques (Lombardi and Secundo, 2021; Zhao, Wang and Zhang, 2021). Exploration of SINTA 4-indexed journals published in 2011- 2022 is anticipated to describe the state and context of MAR in Indonesia, raise the standard of MAR, and highlight opportunities for expanding managerial accounting applications. Several references from internationally reputable scientific journals are used as additional benchmarks.

LITERATURE REVIEW

A. Managerial Accounting Research

Functionally, managerial accounting activities provide economic and financial information for managers and other internal information users. Conceptually, managerial accounting is part of the accounting science that addresses costs' role in decision-making, planning, control, and performance evaluation (Weygandt, Kieso and Kimmel, 2017; Etges *et al.*, 2020; Qiu *et al.*, 2022). The role of cost in decision-making is often studied in job order costing, process costing, and Activity-Based Costing (Duran and Afonso, 2020; Etges *et al.*, 2020; Mazbayeva, Barysheva and Saparbayeva, 2022). The decision-making process in managerial accounting is associated with applying cost-volume-profit analysis methods, incremental analysis, pricing, and efforts to reduce costs (Shahzadi *et al.*, 2018). Planning and control include budget planning and control activities, application of standard costs and balanced scorecards, and capital investment planning. Performance evaluation emphasizes statements of cash flows and financial analysis (Weygandt, Kieso and Kimmel, 2017).

A previous bibliographic study conducted in the Asian Review of Accounting (ARA) journal articles shows that, in general, accounting research in Asia increases in terms of productivity. However, the proportion of MAR topics is insignificant compared to auditing, corporate governance, and financial accounting (Kumar, Sureka and Pandey, 2020a). Another study concludes that MAR typically follows practice rather than agenda-setting (Bromwich and Scapens, 2016). The results of other studies show that rapid technological changes are one of the environmental factors that significantly affect a company's internal processes, including the management accounting system (MAS) (Ghasemi *et al.*, 2019) and accounting process in general (Marrone and Hazelton, 2019), including reporting and auditing (Marrone and Hazelton, 2019; Lombardi and Secundo, 2021). Although management accounting was developed to solve various practical problems, criticism of MAR is often expressed because the practical impact is minimal (Bromwich and Scapens, 2016; Jansen, 2018).

B. Journal Indexation

Impact Factor (IF) is a measure to assess the quality of a journal conducted by Web of Science, including the quality of the research paper, the quality of the researcher or author of the research paper, and even the institution or affiliation of the researcher or author. IF was initiated by Eugene Garfield (1950) and, for the first time, used by the Web of Science (Clarivate Analytics) (Bromwich and Scapens, 2016; Carnegie and Napier, 2017). Only journals indexed in the Science Citation Index Expanded (SCIE) or Social Science Citation Index (SSCI) will receive an official Impact Factor score.

In addition to international indexation, several countries apply local indexation with various criteria and objectives. Malaysia enforces MyCite as a citation index (Zainab *et al.*, 2012). Indian Citation Index (ICI) is a multidisciplinary citation index for Indian-origin journals (Giri and Das, 2011). Taiwan Social Sciences Citation Index (TSSCI), maintained by the National Central Library of Taiwan, is a social sciences index that covers journals published in Taiwan (Chou and Chan, 2016). In Indonesia, SINTA is the government's widely used journal indexation system. In general, the SINTA score is determined by ARJUNA. ARJUNA also set particular criteria according to journal naming, publisher institution, editing and management of publication management, article substance, writing style, appearance, periodicity, and dissemination. Journals accredited by ARJUNA will get a specific score to determine the SINTA indexation grade. A journal's complete information and accreditation history can be tracked at (<http://arjuna.kemdikbud.go.id/>).

C. Bibliographic Studies

Bibliographic research is increasingly carried out because it is efficient and effective for reviewing and summarizing empirical results on specific field research topics (Glass, 1977), including accounting fields and sub-fields (Khlif and Chalmers, 2015; Keel *et al.*, 2017). The unit or material of analysis is a document and its attributes (Kipper *et al.*, 2020; Lombardi and Secundo, 2021). Bibliographic research is essentially a meta-analytic study, applying statistics to review and summarize empirical results on a particular research topic over a specific timeframe (Block and Fisch, 2020; Kipper *et al.*, 2020; Uyar, Kılıç and Köseoğlu, 2020). There is no agreement or specific theoretical rules regarding the research timeframe.

When conducting a bibliographic study, the researcher should follow several processes, generally consisting of five stages: (1) Identification of the research area and formulation of a functional problem; (2) Data collection; (3) Data processing; (4) Data analysis; and (5) Interpretation and discussion of results (Devinney, Pedersen and Tihanyi, 2013; Dolhey, 2019; Kipper *et al.*, 2020). Bibliometric indicators are a powerful information tool to support scientific development (Dolhey, 2019; Kipper *et al.*, 2020). The selection of the proper computer software determines the effectiveness of bibliographic research. Spreadsheet software such as Microsoft Excel or Google Sheets can be used to process numbers, including to process statistical indicators. Business intelligence software such as Tableau or Power BI can visualize data with relatively high relational complexity in various diagrams. Meanwhile, VOSviewer can map the relationship between keywords in analyzed articles (Dolhey, 2019; Shah *et al.*, 2019; Kipper *et al.*, 2020; Kumar, Sureka and Pandey, 2020b). VOSviewer uses a modularity-based clustering approach in grouping keywords (Zhao, Wang and Zhang, 2021).

RESEARCH METHODS

This section describes the application of the five-stage bibliographic study (Devinney, Pedersen and Tihanyi, 2013; Dolhey, 2019; Kipper *et al.*, 2020; Zainulidin and Lui, 2022) in this study. One of the most important preparations before starting a bibliographic study is choosing the journals that will be the data source. The specific criteria of the journals considered in this study are:

1. The journal was listed in the SINTA 4-indexed journals database (<https://sinta.kemdikbud.go.id>) in 2022.
2. They are published electronically by publishers domiciled in Indonesia and operating the Open Journal System (having an official website) from 2011-2022.
3. The journal name contains one of the unique keywords used in this bibliographic research.

Notes:

Keywords to search for journal names that have the potential to contain management accounting topics on the SINTA website are accounting (in), accounting (en), management (in), business (in), economics (in), and social (in)

Based on these criteria, 441 journals (34%) potentially containing articles on managerial accounting topics were obtained. Then, referring to the bibliographic study procedure, we identified the quantity and quality of managerial accounting article topics in SINTA 4 indexed journals according to the scope of the research area and the formulation of the problem, as explained in the introduction section. The criteria for the articles/documents (Kipper *et al.*, 2020) considered in this study are:

1. Published electronically in a journal according to predetermined journal criteria
2. It can be downloaded manually in PDF format.
3. It has metadata (at least the author's name and year of publication) that can be accessed automatically by Zotero's citation management application.

The article is removed if both metadata (in criteria 3) are not stored in the article. In this study, the process of completing or changing metadata, especially journal names and article titles, was often accomplished manually via the Zotero citation management application. The source is the article's official Uniform Resource Locator (URL). The critical process for the articles used in this bibliographic research is selecting and inserting keywords into the Zotero application. This process also must be

done manually because the terms, writing, and placement vary significantly in each article's structure according to the journal's guidelines (Paladi and Fenies, 2016; Uyar, Kılıç and Köseoğlu, 2020). Sometimes, they are not listed in the keyword list, or the journal limits the number of entries. The keywords defined as the variables analyzed are based on the article's title, keywords, and several essential parts of the article's contents. Some additional keywords such as industrial context (manufacturing or services), geographical context (the province where research is located), resources (primary or secondary data), analytical methods (qualitative or quantitative), data processing software (MS Excel, SPSS, Lisrel, AMOS, Eviews) and some other important words are deliberately added to obtain more detailed analysis results. The keywords used are translated into English, and the translation results of Indonesian keywords are done manually to maintain scientific relevance. We also describe the difficulties that occurred during the research. In the final section, this study recommends ideas that are conducive to MAR in the Indonesian context in the future. This bibliographic study uses VOSviewer software.

RESULT

This section will describe the implementation of the last stage of the bibliographic study, the interpretation, and the discussion of the results (Devinney, Pedersen and Tihanyi, 2013; Kipper *et al.*, 2020). The percentage of articles on managerial accounting topics is calculated based on the number of articles in the volume and publication number of the selected journal as a sample. If there are differences in the number of articles in several volumes and numbers in the same journal, then the smallest number will be used as the divider. Thus, the proportion approach used is optimistic. After selection, 21 journals (4.8% of 441) containing 129 MAR articles (6% of 2300) were obtained. Although the names of 21 journals that fit these criteria are in Indonesian, five articles identified were published in English.

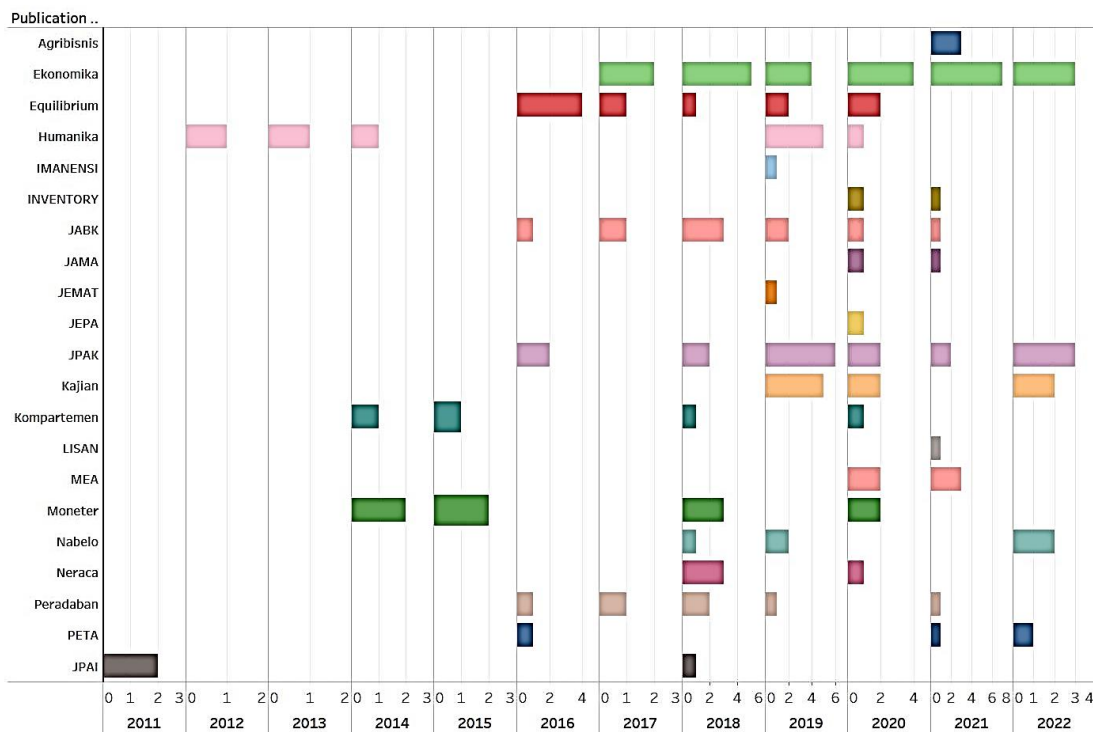


Figure 1. Number of MAR articles/ year

In 2011-2022, it can be seen that the number of journals and the intensity of loading managerial accounting topics have increased since 2016 (five journals/ 24%). The most significant number of publications occurred in 2019 (29 articles). In its development, only the Journal of Accounting and Economics (Ekonomika) provides a relatively consistent proportion of managerial accounting topics (25 articles in 2017-2022). Journal of Accounting & Finance Education (JPAK) is the second most

active journal in the range (2016-2022), but the proportion is not as consistent as Economics (see Figure 1).

After describing the characteristics of SINTA 4-indexed journals with their uniqueness in publishing managerial accounting articles, the next issue is the complexity and depth of the studies constructed by research network maps. The primary data source is the RIS file, containing 310 keywords processed by Zotero software for 129 articles.

Table 2 Managerial Accounting Research Clusters

Clusters	Topic (Occurrence)	Number of Keywords
1	Corporate Social Responsibility (5), disclosure (3), efficiency (5), financial performance (3), financial statement (3), green accounting (3), human resources (8), profitability (7), sustainability (3), sustainability reporting (3)	10
2	budget participation (3), budgetary slack (3), compensation (3), employee performance (9), job satisfaction (4), Leadership (3), Motivation (6), organizational commitment (6), Total Quality Management (4), work environment (4)	10
3	Activity Based Costing (10), CoGS (16), full costing (4), job order costing (3), product cost (9), profit (5), selling price (6), traditional costing (7)	8
4	Budget (10), budget absorption (4), budgeting (6), competency (4)	4
5	Balance Scorecard (4), competitive advantage (3), human resource management (3), performance (16)	4
6	Accounting information (4), productivity (6), raw materials (4)	3
	Total	39

We used VOSviewer to identify and select 80 keywords from the initial 310 assessed as having the most significant opportunities as MAR topics. Next, VOSviewer defines 39 main keywords based on the minimum occurrence conditions three times and groups them into 6 clusters (see Table 2).

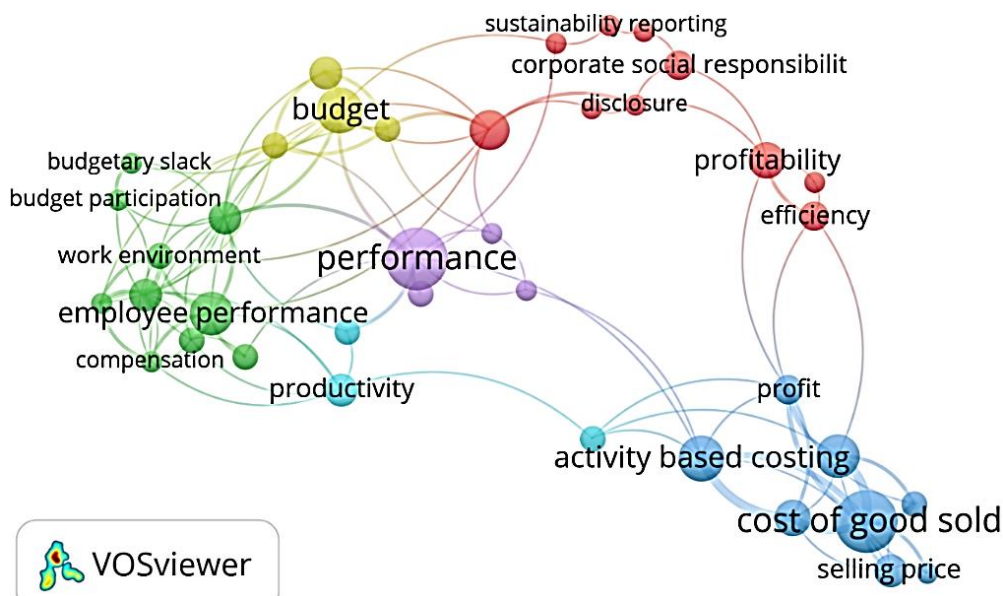


Figure 2. Relationship Map between Topics (6 clusters)

The distance between clusters in the relationship map between topics can be used to visualize the clarity of boundaries between clusters and their proximity to other clusters (Zhao, Wang and Zhang, 2021). The position of cluster 5 in the middle of other clusters indicates that topics in cluster 5 (Balance Scorecard, competitive advantage, human resource management, and performance) are relatively often associated with various topics in other clusters. The closer distance between Cluster 5 to Clusters 1,2, or 4 compared to Cluster 3 shows that the topics in Cluster 5 are more often associated with topics in Clusters 1,2, or 4 (see Figure 2). Regardless of the publication period,

visually, it is clear that the topics of CoGS (cluster 3) and performance (cluster 5) are the two variables most often researched in Indonesia. Regarding the analytical method used, 51% of the articles explicitly use quantitative methods, 38% use qualitative methods, and the rest use mixed methods or do not specify.

Table 3 Performance (cluster 5) and related topics (other clusters)

Link no	Topic 1		Topic 2		Sector	Province
	Cluster	Topic	Cluster	Topics		
1	5	Performance	1	Financial performance	Government	West Java
2	5	Performance	3	Activity Based Costing	Universities	Riau
3	5	Performance	6	Accounting information	Varies, SME (a) Varies, SME (b)	Yogyakarta (a) Bali (b)
4	5	Performance	2	Total Quality Management	Manufacturing	West Java
5	5	Performance	2	Organizational Commitment	Varies, SM	Bali
6	5	Performance	4	Competency	Government	East Java
7	5	Performance	4	Budget	Government (a) Government (b)	East Java (a) West Java (b)
8	5	Performance	5	Balanced Scorecard	High school education (a) Government (b)	Riau (a) Bali (b)
9	5	Performance	5	Competitive advantage	University	Riau
10	5	Performance	5	Human resources management	Varies, SM	East Java

Indonesia consists of 38 provinces. Each province's type, number, and proportion of business sectors vary greatly, and so do the existence of tertiary institutions and study programs that are the motors of MAR publication. Of course, this condition greatly influences the colour of MAR publication from a geographical context.



Figure 3. MAR in Indonesia Provinces

Data shows that MAR distribution, intensity, and publication are geographically limited. The MAR activities published in SINTA-4 indexed journals are only exposed in 10 provinces (26%) (see Figure 3). The manufacturing industry is the most researched sector (24%), while the service sector is

around 7.2% in contrast to the global trend (Etges *et al.*, 2020). Nonetheless, MAR on profit on profit-oriented businesses is still much smaller than on non-profit-oriented businesses (68.8%).

Most manufacturing companies are on Java island (which includes the provinces of DKI Jakarta, West Java, Yogyakarta, Central Java, and East Java). Cities in the provinces of West Java and South Sulawesi are among the most frequently used as local geographical contexts compared to cities in other provinces. Based on the context of the industrial sector, the manufacturing sector is the sector most often researched using case study methods and empirical studies in several provinces (Riau 2 articles, Jakarta 2 articles, West Java 7 articles, Central Java 1 article, East Java 1 article, South Sulawesi 5 articles). The propagation of MAR is still far from popular in Indonesia.

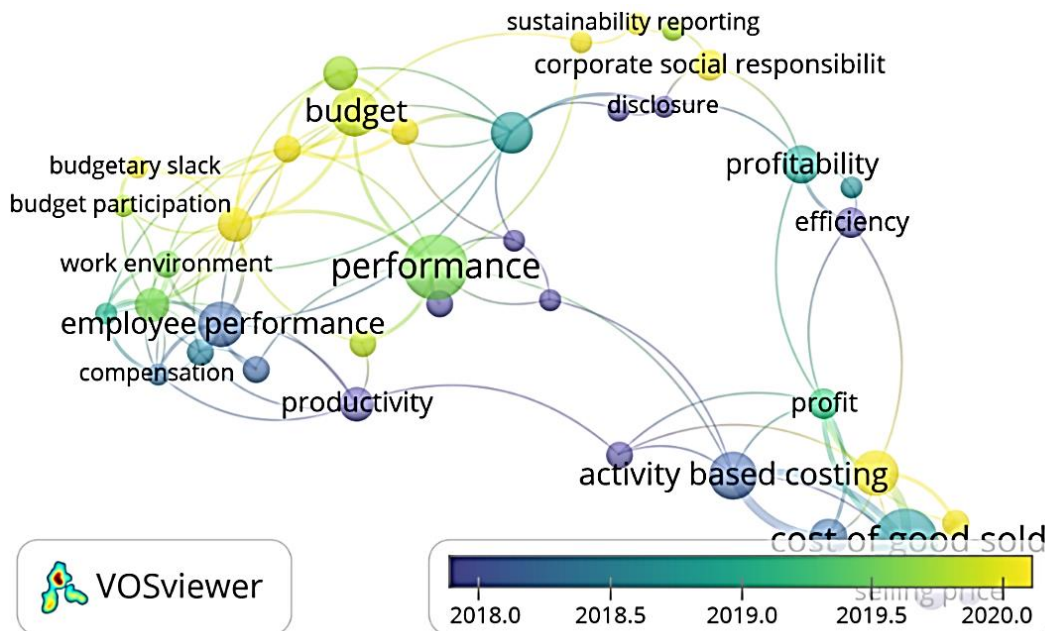


Figure 4. Research Intensity of Various Variables in 2018-2020

Visually, it is clear that each cluster's research topics in the 2010-2022 period vary significantly (see Figure 4). In the 2011-2017 range, there were relatively no dominant special topics or formed particular clusters. These special topics only appeared in 2018-2020.

CONCLUSION

Only 21 (4.8%) of the 441 SINTA 4-indexed journals that potentially contain MAR articles have actually published articles in this field. The proportion of MAR articles in these journals is relatively small (6%) compared to other accounting studies in 2011-2022. The topics studied form six topic clusters. Issues related to Corporate Social Responsibility, disclosure, efficiency, financial performance, financial statements, green accounting, human resources, profitability, sustainability, and sustainability reporting (cluster 1) are the most frequently published topics in the last ten years. Issues regarding budgeting (cluster 2), sustainability (cluster 1), and costing (cluster 3) tend to increase from time to time. Some managerial accounting topics (e.g., CoGS) are general issues found in almost all journals throughout the year, while some topics (e.g., human resources, performance) were preferred in some journals. About 51% of MARs in Indonesia apply the quantitative analysis method. Geographically, MAR activities published in SINTA 4-indexed journals are only exposed in 26% of provinces in Indonesia. The preferred industrial sector is manufacturing.

IMPLICATIONS

For managerial accounting researchers, the results of this research, primarily bibliographic maps, can be the basis for research planning in the context of discovery and deepening of studies, including references in choosing research objects and relevant contexts. For accounting journal editors in

Indonesia, especially SINTA 4-indexed journals, this research can be a reference for determining issues and various benchmarks for the selection/ assessment of managerial accounting articles. Focus on one cluster can be promoted as one of the journal's uniqueness.

LIMITATIONS

This research has limitations. First, even though the metadata processing has been supported digitally by Zotero, the completeness of the data still has to be done manually, so the potential for incompleteness/ duplication still exists. Second, the study is limited by the time frame between 2011 and 2022. Likely, it does not describe phenomena before and after that time frame. Although the source of this bibliographic study data is online, this study does not answer questions about the effectiveness of online studies. Our study hopefully inspires new studies to complement our studies due to these constraints.

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