

ABSTRACT

A DECADE OF ACCOUNTING RESEARCH IN INDONESIA

The present research aimed to assess and reveal the trend of accounting research published in Indonesia. A content analysis and citation analysis were carried out on three selected journals. Content analysis shows that in private sector, some research fields are actively researched (Financial Accounting and Capital Market, Management and Behavioral Accounting, Information System, Auditing, and Professional Ethics) while some others are rarely researched (Taxation, Sharia Accounting, Accounting Education, Corporate Governance, CSR, dan Fraud & Forensic Accounting). Furthermore, there is little emphasis on public sector accounting. Citation analysis shows that the most cited article from 2003 to 2012 was “Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure, published in Journal of Financial Economics, written by Jensen, Michael C dan William H. Meckling in 1976, whereas the most cited journal was “The Accounting Review” with total 415 citations. Interestingly, Jurnal Riset Akuntansi Indonesia is the only Indonesian accounting journal that is categorized as Top 20 most-cited article, with a total of 129 citations. It can be seen that Accounting research in Indonesia has been strongly impacted by foreign accounting research.

Keywords: *accounting research in indonesia, content analysis, citation analysis*

ABSTRAK

SATU DEKADE RISET AKUNTANSI DI INDONESIA

Riset ini bertujuan untuk mengukur dan mengungkapkan tren riset akuntansi di Indonesia. Analisa isi dan analisa pengutipan dilakukan pada tiga jurnal yang telah dipilih. Analisa isi menunjukkan bahwa dalam sektor swasta, beberapa bidang riset telah diteliti secara aktif (Financial Accounting and Capital Market, Management and Behavioral Accounting, Information System, Auditing, and Professional Ethics), sedangkan yang lainnya jarang diteliti (Perpajakan, Akuntansi Syariah, Akuntansi Pendidikan, Corporate Governance, CSR, dan Akuntansi *Fraud & Forensic*). Di sisi lain, hanya ada sedikit penekanan pada sektor umum. Analisis kutipan menunjukkan bahwa artikel yang paling sering dikutip dari 2003 hingga 2012 adalah “Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure, yang diterbitkan dalam Journal of Financial Economics, ditulis oleh Jensen, Michael C dan William H. Meckling in 1976, sedangkan jurnal yang paling sering dikutip adalah “The Accounting Review” dengan total 415 pengutipan. Yang menarik adalah bahwa Jurnal Riset Akuntansi Indonesia adalah satu-satunya jurnal Akuntansi Indonesia yang dikategorikan sebagai artikel Top 20 yang sering dikutip, dengan total 129 pengutipan. Hal ini menunjukkan bahwa riset akuntansi di Indonesia sangat dipengaruhi oleh riset akuntansi asing.

Kata kunci: riset akuntansi di indonesia, analisis isi, analisis kutipan

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