

CHAPTER I

INTRODUCTION

1.1 Background

Research has an important role in developing theories and practices towards accounting discipline. In Indonesia, accounting research has grown rapidly as shown with the increasing number of research publication, and conference and symposium. For example, there is Accounting National Symposium (SNA), which is the most scientific event for researchers, teachers, students, and practitioners from all over Indonesia in the field of accounting to perform their research and papers.

There are a number of reasons to study the topics of accounting research in Indonesia. Firstly, it is simply interesting to see what has kept Indonesian accounting research preoccupied all those years. Secondly, such analysis allows for the formulation of research priorities for the future. Thirdly, examining the citations revealed influences on the evolving Indonesian accounting research literature.

In accounting field, similar studies have also been done. Several studies have analyzed the trend of research in accounting journals. Several researches that observe the direction and development of accounting by conducting analysis being as follows: (1) Kusuma (2001), analyzed the direction and development of BRIA; (2) Meyer & Rigsby (2001), analyzed the content, methods used and contributors of BRIA and several other researchers. The present research aimed to assess and reveal the trend

of accounting research published in Indonesia. A content analysis and a citation analysis were carried out on published accounting journals. Articles were classified according to their fields using abstracts and keywords. Topic/article contents are classified using field of study in Accounting National Symposium (SNA). Citation analysis were also conducted to reveal who and what articles have had the most impact in accounting research.

To be included in our sample, a journal must be accredited consistently within ten years by Indonesian Ministry of Education. The inclusion of only consistent accredited accounting journals improves the accuracy of the research assessment. Results of such assessment produce valuable information for future improvement of accounting research/provide insight into trends within a field.

1.2 Research Questions

Based on current accounting research issues described above, the author intends to gain empirical evidence about:

1. What are the accounting topics that have dominated accounting research from 2003 to 2012?
2. Who have had the most impact in accounting research?
3. What articles have the most impact in accounting research?

1.3 Research Objectives

The objectives of this research is to gain empirical evidence:

1. To identify what accounting topics that have dominated accounting research from 2003 to 2012

2. To identify who and have had the most impact in accounting research
3. To identify which Articles that have had the most impact in accounting research

1.4 **Research Benefit**

Based on research objectives, this research is expected:

- To provide information for future improvement of accounting research by helping in formulating future research priorities.
- To provide insight into trends in Indonesian accounting research from 2003 to 2012.
- To reveal influences on the evolving Indonesian accounting research literature.