

# Managerial Performance in Indonesia: A Bibliography Study

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## ABSTRACT

**Aims:** This study aims to describe the development of research on managerial performance and to find out what can affect managerial performance in Indonesia.

**Study design:** The method used in this research is the charting the field and analyzing the community methods.

**Place and Duration of Study:** Sample: The sample of this research is 28 articles on managerial performance taken from 12 accredited journals with a period of 18 years (2002 to 2019).

**Methodology:** This study classifies articles based on research topics, research methods, and research analysis models.

**Results:** In this study, researchers analyzed 28 articles discussing managerial performance in Indonesia published by 12 accredited journals in Indonesia classified based on research topics, research methods, and research analysis models. Based on the research, the highest sample number of research articles on managerial performance in Indonesia is published by the Accounting Journal (e-JA) Tarumanagara University.

**Conclusion:** Research topics widely discussed from managerial performance articles published in 12 nationally accredited journals are other topics from managerial performance. These topics use intervening and moderating variables in their research, around 60.71% (17 articles). During the 18 year research period, the most dominant research method used by researchers in Indonesia to examine managerial performance is the survey method, around 92.86% (26 articles) with questionnaires distributed either in person or via email. Meanwhile, research using other analytical and literature review methods is only 7.14%. The research analysis model widely used to examine managerial performance in Indonesia is Path Analysis and Structural Equation Model (SEM), about 32.14% (9 articles).

*Keywords: bibliography, survey method, managerial performance, literature review*

## I. INTRODUCTION

Managerial performance can be defined as the ability to carry out his duties and responsibilities in management activities in an organization. Managerial performance is used as a benchmark to increase the effectiveness in running the organization and support the success of an organization in achieving the goals that have been set. The factors that affect managerial performance in an organization, both in private and government-owned companies in Indonesia are very diverse. The managerial performance will increase if all members of the organization, both managers as superiors and staff, are jointly committed to carrying out their duties and responsibilities as well as possible so that the organizational goals are achieved.

The results of managerial performance are not only seen based on data and information from previous years, but the implementation of the managerial performance process itself is very important in carrying out the duties and obligations of management activities, because of the strong motivation and commitment of managers in carrying out management functions and the participation of all organizational members will have an impact on the right decision-making policies. Thus the manager's performance appraisal can be seen based on managerial activities on management functions measured based on: planning, investigation or investigation, coordination, evaluation, supervision, staffing, negotiation, and representation (Hiras Pasaribu, 2009).

Research on managerial performance has been widely carried out in Indonesia over the last 18 years, for example Izmi Dwira Eriani and Zaenal Fanani (2019), Rahayu (2018), Nurainun Bangun (2017), Aditya

Christianto Gunawan and Linda Santioso (2015), Jasinta Dessy Tapatfeto (2013), Ifah Lathifah (2012), Dona Primasari and Isbandriyati Mutmainah (2011), Andy Dwi Bayu Bawono (2008), Titien Damayanti (2007), I Made Narsa, Rani Dwi Yuniawati (2003), Arsono Laksmana and Muslichah (2002 ). The results from various studies are very diverse and interesting to be re-examined from the antecedent variables (factors that affect managerial performance) and other variables. Because managerial performance issues are very complex and influenced by many factors, it motivates researchers to continue research on managerial performance in Indonesia in a bibliography that takes data from previous research studies in Indonesia.

In the Journal of Accounting and Finance Review (JRAK) the University of Muhammadiyah Malang, previous research was carried out by Izmi Dwira Eriani and Zaenal Fanani in 2019 with the research title "Environmental Uncertainty and Managerial Performance: The Mediation Role of Management Accounting Systems" was conducted using a survey method to business unit managers in 224 companies located in the PT Surabaya Industrial Estate Rungkut area found that environmental uncertainty and management accounting systems affected managerial performance. Then there is also a study conducted by Adi Wiratno, Wahyu Ningsih and Negin Kencono Putri in 2016, which found that participation affects managerial performance. Mohamad Nasir also conducted research in 2009 with the research title "Relationship of Budgetary Participation, Budget Adequacy, Organizational Commitment, Motivation and Managerial Performance with the Structural Equation Model" with a sample of 201 managers of publicly listed companies on the IDX carried out using a survey method with research results stating that participation Budgeting, organizational commitment, and motivation affect managerial performance, while budget adequacy does not affect managerial performance. Several previous studies that have been conducted on managerial performance used very diverse independent variables and obtained different results for their effect on managerial performance.

This research is also motivated by research conducted by Hesford et al. (2007) about the bibliography of research in management accounting. The researcher examines managerial performance in Indonesia using the same method using a research sample of 28 articles on managerial performance in 12 accredited journals in Indonesia from 2002 to 2019 over 18 years. Researchers choose accredited journals as observational data sources because articles published by accredited journals have gone through various strict selections and good standards to have good credibility and quality. This study uses two approaches, namely "charting the field" and "analyzing the community" to analyze, identify and map research developments from articles on managerial performance over the last 18 years from several accredited journals in Indonesia.

The initial contribution of this research is to classify articles in accredited journals based on research topics regarding managerial performance, including antecedent variables and other variables, classifying based on population and research samples, classifying research methods, and research analysis models. Second, this research provides readers with a broad overview of managerial performance and motivates further researchers to evaluate and analyze several variables, topics, or research methods on managerial performance that are still rarely carried out in Indonesia. This is to improve managerial performance from time to time in Indonesia so that the main goals of an organization can be realized easily with few obstacles.

The theory that underlies this research is agency theory. The concept of agency theory, according to Scott (2015) is a relationship or contract between the principal and the agent, where the principal is the party who employs the agent to perform tasks for the interest of the principal, while the agent is the party who carries out the interests of the principal. Principals and agents are interconnected, there are many principal-agent relationships in society that we know of such as patients with doctors, clients with lawyers, investors with managers, and many others. In this study, the grand theory "Agency Theory" is used because the entire article that will be analyzed discusses the relationship between investors and managers. The principal wants the agent to work hard on his behalf in each case. However, the principal's interests and the agent conflict because working hard requires effort, and the principal may want more effort than the agent. This condition creates a moral hazard problem, and the agent may not work hard except when he or she is motivated. Therefore, this research is expected to determine the factors influencing managerial performance in carrying out their duties.

## 2. RESEARCH METHODS

The method used in this study is the “Charting the Field” method developed by Hesford et al. (2007). In this study, the researcher collected several articles on managerial performance in Indonesia published in 12 accredited online journals, then classified the articles based on research topics, research methods, and research analysis models. The accredited journals selected by the researcher in sampling articles on managerial performance include: Indonesian Journal of Accounting & Finance (JAKI) the University of Indonesia, Journal of Accounting and Business Dynamics (JDAB) Syiah Kuala University, Journal of Accounting and Finance Review (JRAK) the University of Muhammadiyah Malang, Journal of Accounting (e-JA) Tarumanagara University, Indonesian Accounting and Financial Research (REKSI) Muhammadiyah University Surakarta, Media Research on Accounting, Auditing & Information at Trisakti University, Indonesian Journal of Accounting and Auditing (JAAI) the Islamic University of Indonesia, Journal of Multiparadigm Accounting (JAMAL) Brawijaya University, Petra Christian University Journal of Accounting and Finance, Accrual: Surabaya State University Accounting Journal, Journal of Accounting Studies, Universitas Swadaya Gunung Djati. Researchers selected all articles published in each of these journals in a structured and systematic way and only selected articles related to managerial performance in Indonesia.

**Table 1. List of Journal Names**

Number	Journal Name	Institution	Total
1	Indonesian Journal of Accounting & Finance (JAKI)	University of Indonesia	2
2	Journal of Accounting and Business Dynamics (JDAB)	Syiah Kuala University	1
3	Journal of Accounting and Finance Review (JRAK)	University of Muhammadiyah Malang	3
4	Journal of Accounting (e-JA)	Tarumanagara University	5
5	Indonesian Accounting and Financial Research (REKSI)	Muhammadiyah University Surakarta	1
6	Media Research on Accounting, Auditing & Information	Trisakti University	2
7	Indonesian Journal of Accounting and Auditing (JAAI)	Islamic University of Indonesia	1
8	Journal of Multiparadigm Accounting (JAMAL)	Brawijaya University	3
9	Journal of Accounting and Finance	Petra Christian University	4
10	Accrual: Accounting Journal	Surabaya State University	2
11	Journal of Accounting Studies	Swadaya Gunung Djati University	2
12	Scientific Journal of Accounting and Business	Udayana University	2

## 3. RESULTS AND DISCUSSION

### 3.1 RESULT

Based on the results of the research method using the "Charting the Field" method, this study uses 28 articles obtained from 12 nationally accredited journals that have met the criteria. The name of the journal, the title of the article and the name of the researcher are presented in Table 2.

**Table 2. List of Sample Articles**

No	Journal Name	Title	Researcher Name
1	REAKSI	Keadilan Prosedural Dalam Hubungan Antara Budgetary Goal Characteristics Dan Kinerja Manajerial Pejabat Pemerintah	Andy Dwi Bayu Bawono (2008)
2	Media Research on Accounting, Auditing & Information	Pengaruh Partisipasi Dalam Penyusunan Anggaran Terhadap Kinerja Manajerial dan Motivasi Sebagai Variabel Intervening	Mohamad Nasir (2008)
3	Media Research on Accounting, Auditing & Information	Hubungan Anggaran Partisipasi, Kecukupan Anggaran, Komitmen Organisasi, Motivasi dan Kinerja Manajerial dengan Model Persamaan Struktural	Mohamad Nasir (2009)
4	JAAI	Pengaruh komitmen anggaran dan kultur organisasional terhadap hubungan partisipasi penganggaran dan kinerja manajerial pada kondisi stretch targets	Titien Damayanti (2007)
5	JAMAL	Partisipasi penetapan tujuan perusahaan sebagai variabel prediktor terhadap kinerja manajerial	Taufik Akbar, Soni Agus Irwandi (2014)
6	JAMAL	Sistem Akuntansi Manajemen sebagai Pemediasi Pengaruh Gaya Kepemimpinan dan Desentralisasi terhadap Kinerja Manajerial (Studi pada Satuan Kerja Perangkat Daerah Kota Jayapura)	Andika Rante, Rosidi Ali Djamhuri (2014)
7	JAMAL	Analisis Komitmen Tujuan dan Partisipasi Penyusunan Anggaran terhadap Kinerja Manajerial	Jasinthia Dessy Tapatfeto (2013)
8	Journal of Accounting and Finance	Pengaruh Teknologi Informasi, Saling Ketergantungan, Karakteristik Sistem Akuntansi Manajemen Terhadap Kinerja Manajerial	Arsono Laksmana, Muslichah (2002)
9	Journal of Accounting and Finance	Pengaruh Interaksi Antara Total Quality Management dengan Sistem Pengukuran Kinerja dan Sistem Penghargaan Terhadap Kinerja Manajerial Studi Empiris pada PT. Telkom Divre V Surabaya	I Made Narsa, Rani Dwi Yuniawati (2003)
10	Journal of Accounting and Finance	Pengaruh Komitmen, Persepsi dan Penerapan Pilar Dasar Total Quality Management terhadap Kinerja Manajerial (Survei pada BUMN Manufaktur di Indonesia)	Hiras Pasaribu (2009)
11	Journal of Accounting and Finance	Analisa Pengaruh Sistem Pengukuran Kinerja Terhadap Kinerja Manajerial Melalui Kejelasan Peran dan Pemberdayaan Psikologis sebagai Variabel Moderating	Dwi Sartika (2017)
12	Accrual: Accounting Journal	Pengaruh Karakteristik Sistem Informasi Akuntansi Manajemen: Broad Scope, Timeliness, Aggregated, Dan Integrated Terhadap Kinerja Manajerial Umkm. (Studi Pada Umkm Di Desa Wedoro, Kab. Sidoarjo)	Susi Handayani, Hariyati (2014)

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|----|--|---|--|
| 13 | Accrual:<br>Accounting<br>Journal                      | Peranan Anggaran Partisipatif Dalam Rangka Peningkatan Kinerja Manajerial Dikaitkan Dengan Budaya Organisasi Dan Hubungan Antarindividu Pada Organisasi   | Novita Ekasari,<br>Lintang Venusita<br>(2010)                          |
| 14 | e-JA   | Partisipasi Anggaran Terhadap Kinerja Manajerial Dengan Komitmen Organisasi, Motivasi Dan Struktur Desentralisasi Sebagai Variabel Pemoderasi   | Adi Wiratno,<br>Wahyu Ningsih<br>dan Negini<br>Kencono Putri<br>(2016) |
| 15 | e-JA   | Pengaruh Partisipasi Anggaran Terhadap Kinerja Manajerial Melalui Komitmen Organisasi dan Motivasi Sebagai Variabel Moderating (Studi Empiris Pada Perusahaan Manufaktur di Jakarta dan Tangerang)                    | Aditiya<br>Christianto<br>Gunawan dan<br>Linda Santioso<br>(2015)      |
| 16 | e-JA   | Pengaruh Total Quality Management, Motivasi, dan Komitmen Organisasi Terhadap Kinerja Manajerial Pada PT Sekar Bumi, TBK  | Feliana Sulijaya<br>dan Nurainun<br>Bangun (2015)                      |
| 17 | e-JA   | Analisis Hubungan Ketidakpastian Lingkungan Dan Kinerja Manajerial Melalui Sistem Akuntansi Manajemen   | Nurainun<br>Bangun &<br>Munawar<br>Muchlish (2013)                     |
| 18 | e-JA   | Partisipasi Anggaran dan Kinerja Manajerial Melalui Psychological Capital & Persepsi Terhadap Inovasi (Penelitian Empiris pada Satuan Kerja Perangkat Daerah di Provinsi DKI Jakarta)                                 | Nurainun<br>Bangun (2017)  |
| 19 | Journal of<br>Accounting<br>Studies                    | Determinan Kinerja Manajerial pada PT PG Rajawali II Unit Kantor Direksi  | Rahayu (2018)  |
| 20 | Journal of<br>Accounting<br>Studies                    | Penerapan TQM dan Kinerja Inovasi terhadap Kinerja Manajerial Industri Rokok Kabupaten Kudus  | Sri Mulyani,<br>Dianing Ratna<br>Wijayani (2017)                       |
| 21 | JDAB   | Pengaruh Penekanan Anggaran dan Motivasi Terhadap Hubungan Antara Partisipasi Anggaran Dengan Senjangan Anggaran Serta Dampaknya Pada Kinerja Manajerial (Studi Pada Yayasan Pendidikan dan Koperasi Propinsi Banten) | KARSAM (2015)  |
| 22 | Scientific<br>Journal of<br>Accounting<br>and Business | Pengaruh Partisipasi Penyusunan Anggaran Pada Kinerja Manajerial Dengan Komitmen Organisasi Sebagai Variabel Moderasi   | KADEK JULI<br>SUARDANA, I<br>KETUT<br>SURYANAWA<br>(2009)              |
| 23 | Scientific<br>Journal of<br>Accounting<br>and Business | Hubungan Antara Sistem Akuntansi Manajemen dan Ketidakpastian Lingkungan yang Dirasakan Terhadap Kinerja Manajerial   | Endang Raino<br>Wirjono (2013)   |
| 24 | JAKI   | Mediasi Konflik Peran dan Keadilan Prosedural dalam Hubungan Pengukuran Kinerja dengan Kinerja Manajerial   | Yesi Mutia Basri<br>(2013)   |

25	JAKI	Pengaruh Komitmen, Persepsi, dan Penerapan Pilar Dasar Total Quality Management terhadap Kinerja Manajerial	Hiras Pasaribu (2009)
26	JRAK	Peran Karakteristik Sistem Akuntansi Manajemen Sebagai Mediator Hubungan Antara Ketidakpastian Lingkungan Dengan Kinerja Manajerial	Ifah Lathifah (2012)
27	JRAK	Pengaruh Informasi Akuntansi Terhadap Kinerja Manajerial dengan Tiga Variabel Moderating (Studi Empiris Pada BPR di Kabupaten Bogor)	Dona Primasari, Isbandriyati Mutmainah (2011)
28	JRAK	Ketidakpastian Lingkungan dan Kinerja Manajerial: Peran Mediasi Sistem Akuntansi Manajemen	Izmi Dwira Eriani dan Zaenal Fanani (2019)

**Figure 1. Managerial Performance Research Trends**



The research was conducted over 18 years between 2002 and 2019. During these 18 years, research on managerial performance in Indonesia began to develop and fluctuate every year, as shown in Figure 1. Of the 12 nationally accredited journals selected by researchers to obtain data, the researcher obtained 28 articles on managerial performance. The year 2002 was used as the initial year of observation by researchers because the accredited journal that provided space for managerial performance research was first published in the Journal of Accounting and Finance in 2002 with 1 article. Meanwhile, 2019 was used as the final year of observation in this study because researchers saw that in 2019 research on managerial performance was still being carried out but experienced a drastic decline, namely only 1 article published in the Journal of Accounting and Finance Review. We classified the bibliographic article data, which consisted of the name of the journal, year of publication, name of the researcher, institutional affiliation at the time of publication and a list of references for each article. Articles not available online were not included in the selection of journals for this study.

**Table 3. Sample Description**

Journal Name	2002-2019		2002-2010		2011-2019	
	Number Of Article	%	Number Of Article	%	Number Of Article	%
Indonesian Journal of Accounting & Finance (JAKI)	2	7,14	1	10	1	5,56
Journal of Accounting and Business Dynamics (JDAB)	1	3,57		-	1	5,56
Journal of Accounting and Finance Review (JRAK)	3	10,7		-	3	16,7
Journal of Accounting (e-JA)	5	17,9		-	5	27,8
Indonesian Accounting and Financial Research (REAKSI)	1	3,57	1	10		-
Media Research on Accounting, Auditing & Information	2	7,14	2	20		-
Indonesian Journal of Accounting and Auditing (JAAI)	1	3,57	1	10		-
Journal of Multiparadigm Accounting (JAMAL)	3	10,7		-	3	16,7
Journal of Accounting and Finance	4	14,3	3	30	1	5,56
Accrual: Accounting Journal	2	7,14	1	10	1	5,56
Journal of Accounting Studies	2	7,14		-	2	11,1
Scientific Journal of Accounting and Business	2	7,14	1	10	1	5,56
<b>Total</b>	<b>28</b>	<b>100</b>	<b>10</b>	<b>100</b>	<b>18</b>	<b>100</b>

Table 3 shows the name of the journal and the number of sample articles used in this study during the 18-year observation period (2002 to 2019). Journal of Accounting (e-JA) Tarumanagara University is the journal with the largest sample of articles with a percentage of 17.86% which dominates research on managerial performance, followed by the Journal of Accounting and Finance with 4 articles with a percentage of 14.29%. Journal of Accounting and Finance Review (JRAK) Universitas Muhammadiyah Malang and Journal of Multiparadigm Accounting (JAMAL) Universitas Brawijaya by 10.71% (3 articles), then JAKI, Media Research on Accounting, Auditing & Information, ACCRUAL: JOURNAL OF ACCOUNTING, JOURNAL OF ACCOUNTING STUDIES, Scientific Journal of Accounting and Business by 7.14% (2 articles), and finally JDAB, REAKSI, JAAI with a percentage of 3.57%, which is only 1 article.

Based on Table 3, we can compare periods 1 between 2002 and 2010 and period 2 between 2011 and 2019. The number of articles on managerial performance published in 12 accredited journals shows an increase in the number of articles published in the last decade, namely from 10 articles to 18 articles or an increase of 80%. This is because three journals, namely the Accounting Journal (e-JA), the Accounting and Finance Review Journal (JRAK), and the Multiparadigm Accounting Journal (JAMAL) have increased the number of articles published. So it can be concluded that there was an increase in articles on managerial performance in the two periods.

## 3.2 DISCUSSION

### 3.2.1 CLASSIFICATION BY RESEARCH TOPIC

The classification of articles on managerial performance based on research topics is divided into 2, namely antecedent variables (factors that affect managerial performance) and other variables. Table 4 shows the classification of articles that discuss managerial performance in Indonesia based on the topics discussed. As previously explained, the research topics discussed are grouped into two. In Table 4 it can be explained that during the 18 year research period, the topics discussed were antecedents or factors that affect managerial performance or about 39.29% (11 articles), while those discussing other topics (comparing managerial performance practices between companies or industries) or managerial performance practices with intervening variables mediating and moderating variables) is about 60.71% (17 articles). The most common use of intervening variables and moderating variables in other topics. When compared between period 1 and period 2 there has been a significant increase in antecedent

topics of around 166% (from 3 to 8 articles), and about other topics an increase of about 42% (from 7 to 10 articles). So it can be concluded that the discussion of managerial performance in each period has increased significantly.

**Table 4. Classification of Articles Based on Research Topics**

Journal Name	2002-2019		2002-2010		2011-2019	
	Number Of Article	%	Number Of Article	%	Number Of Article	%
Antecedents	11	39,29	3	30	8	44,44
Other	17	60,71	7	70	10	55,56
<b>Total</b>	<b>28</b>	<b>100</b>	<b>10</b>	<b>100</b>	<b>18</b>	<b>100</b>

Table 5 describes in detail what the researchers discussed antecedent variables. From 11 articles discussing antecedent variables (factors that affect managerial performance in Indonesia), the most dominant management accounting information system variables are discussed at 20.83%. In contrast, the variables of organizational commitment, TQM implementation, and uncertainty environment have about 12.50% each. For division managers' perceptions of TQM and motivation, each variable is about 8.33%, while the variables of organizational culture, relationships between individuals in the organization, total quality management, budget participation, leadership style, and budget emphasis are 4.17% each. So the conclusion is that researchers in Indonesia are more likely to examine the factors of management accounting information systems that affect managerial performance in Indonesia.

**Table 5. Classification of Antecedent Variables**

Number	Antecedent Variables	Total	%
1	Commitment in the organization	3	12,5
2	Division manager's perception of TQM	2	8,33
3	Implementation of TQM	3	12,5
4	Management accounting information system	5	20,83
5	Organizational culture	1	4,17
6	Inter-individual relations with organizations	1	4,17
7	Total quality management	1	4,17
8	Motivation	2	8,33
9	Budget Participation	1	4,17
10	Leadership Style	1	4,17
11	Budget Suppression	1	4,17
12	Environmental uncertainty	3	12,5
	<b>Total</b>	<b>24</b>	<b>100</b>

Table 6 shows the other topics discussed by the researcher. Researchers usually try to analyze managerial performance practices under certain conditions or construct managerial performance indicators in this other topic. Researchers even try to compare managerial performance practices between one company and another. Researchers classify other variables in this study into two, namely intervening variables and moderating variables. Of the 17 articles that discuss other topics from the discussion of managerial performance, the most dominant is the intervening variable in the study, which



is 10 articles or about 58.82%. In contrast, for the moderating variable in managerial performance research in this study, the researcher found 7 articles (41.18%).

**Table 6. Classification of Other Variables**

Number	Other Topics	Total	%
1	Intervening Variables	10	58,82
2	Moderateing Variables	7	41,18
	<b>Total</b>	<b>17</b>	<b>100</b>

### 3.2.2 CLASSIFICATION BASED ON RESEARCH METHOD

Classification based on research methods conducted to examine managerial performance in Indonesia is divided into 3 research methods: survey methods, analytical methods, and literature review methods.

**Table 7. Classification of Articles Based on Research Methods**

Journal Name	2002-2019		2002-2010		2011-2019	
	Total	%	Total	%	Total	%
Survey	26	92,86	9	90	17	94,44
Analytical	1	3,57	0	0	1	5,56
Review	1	3,57	1	10	0	0
<b>Total</b>	<b>28</b>	<b>100</b>	<b>10</b>	<b>100</b>	<b>18</b>	<b>100</b>

**Table 8. Classification of Journals Based on Research Methods**

Journal Name	Research Methods					
	Survey	%	Analytical	%	Review	%
JAKI	2	7,69	0	0	0	0
Journal of Accounting and Business Dynamics (JDAB)	1	3,85	0	0	0	0
Journal of Accounting and Finance Review (JRAK)	3	11,54	0	0	0	0
Journal of Accounting (e-JA)	5	19,23	0	0	0	0
Indonesian Accounting and Financial Research (REAKSI)	1	3,85	0	0	0	0
Media Research on Accounting, Auditing & Information	2	7,69	0	0	0	0
Indonesian Journal of Accounting and Auditing (JAAI)	1	3,85	0	0	0	0
Journal of Multiparadigm Accounting (JAMAL)	3	11,54	0	0	0	0
Journal of Accounting and Finance	4	15,38	0	0	0	0
Accrual: Accounting Journal	0	0	1	100	1	100
Journal of Accounting Studies	2	7,69	0	0	0	0
Scientific Journal of Accounting and Business	2	7,69	0	0	0	0
<b>Total</b>	<b>26</b>	<b>100</b>	<b>1</b>	<b>100</b>	<b>1</b>	<b>100</b>

The research method used by researchers to examine managerial performance in Indonesia is classified based on 3 research methods: survey methods, analytical methods, and literature review methods. Table 7 shows the classification of articles discussing managerial performance in Indonesia based on the research method used. The research methods discussed are classified into three (survey, analytical, and literature review). The survey method is a method where researchers distribute questionnaires with a Likert scale to determine the perceptions of financial statement providers and the meaning of financial statements. An analytical method is a method in which researchers use various data analysis techniques, including multiple regression, descriptive analysis, content analysis using various tools such as SPSS, SEM, E-Views and Amos to test the relationship between variables. While the literature review method is a method in which researchers conduct comparisons or case studies on financial statements and retest indexes and theories. From Table 8 it can be concluded that for 18 years the research method that researchers in Indonesia have widely used to examine managerial performance is the survey method, which is around 92.86% (26 articles), while those using the analytical method and the literature review method are only about 3.57% (1 article only). When viewed from period 1, survey methods have dominated research, around 90% (9 articles), and the literature review is around 10% (1 article only). While in period 2 there has been a significant increase in the survey method of more than 88% (from 9 to 17 articles). So it can be concluded that the most dominant research method used by researchers in Indonesia to examine managerial performance in Indonesia is the survey method.

### 3.2.3 CLASSIFICATION BASED ON RESEARCH ANALYSIS MODEL

**Table 9. Article Classification Based on Research Analysis Model**

Journal Name	2002-2019		2002-2010		2011-2019	
	Total	%	Total	%	Total	%
Path Analysis	9	32,14	4	40	5	27,78
Structural equation model (SEM)	9	32,14	3	30	6	33,33
Regression Analysis	8	28,57	2	20	6	33,33
Other	2	7,14	1	10	1	5,56
<b>Total</b>	<b>28</b>	<b>100</b>	<b>10</b>	<b>100</b>	<b>18</b>	<b>100</b>

**Table 10. Classification of Journals Based on Research Analysis Models**

Journal Name	Research Methods							
	Path Analysis	%	Structural equation model (SEM)	%	Regression Analysis	%	Other	%
JAKI	1	11,11	1	11,11	0	0	0	0
Journal of Accounting and Business Dynamics (JDAB)	1	11,11	0	0	0	0	0	0
Journal of Accounting and Finance Review (JRAK)	0	0	2	22,22	1	0	0	0
Journal of Accounting (e-JA)	2	22,22	0	0	3	37,5	0	0

Indonesian Accounting and Financial Research (REAKSI)	1	11,11	0	0	0	0	0	0
Media Research on Accounting, Auditing & Information	1	11,11	1	11,11	0	0	0	0
Indonesian Journal of Accounting and Auditing (JAAI)	0	0	1	11,11	0	0	0	0
Journal of Multiparadigm Accounting (JAMAL)	2	22,22	1	11,11	0	0	0	0
Journal of Accounting and Finance	1	11,11	2	22,22	1	12,5	0	0
Accrual: Accounting Journal	0	0	1	11,11	0	0	1	50
Journal of Accounting Studies	0	0	0	0	2	25	0	0
Scientific Journal of Accounting and Business	0	0	0	0	1	12,5	1	50
<b>Total</b>	<b>9</b>	<b>100</b>	<b>9</b>	<b>100</b>	<b>8</b>	<b>100</b>	<b>2</b>	<b>100</b>

The research analysis model used by researchers to examine managerial performance in Indonesia is classified based on 4 research analysis models, namely Path Analysis, Structural Equation Model (SEM), Regression Analysis, and other analytical models. Table 9 shows the classification of articles discussing managerial performance in Indonesia based on the research analysis model used. From Table 9 it can be concluded that during the 18 year research period the research analysis model that researchers in Indonesia widely use is Path Analysis which is around 32.14% (9 articles) and Structural Equation Model (SEM) by 32.14% (9 articles). While the research analysis model using Regression Analysis is around 28.57% (8 articles), and research using other analytical models is around 7.14% (2 articles only).

When viewed from period 1, the Path Analysis research model has dominated the research, around 40% (4 articles). While in period 2 there has been an increase in the Path Analysis research analysis model from 4 to 5 articles, the Structural Equation Model (SEM) analysis model from 3 to 6 articles, and the Regression Analysis analysis model from 2 to 6 articles. So it can be concluded that the most dominant research analysis model used by researchers in Indonesia when examining managerial performance is the Path Analysis model and the Structural Equation Model (SEM).

#### 4. CONCLUSION, LIMITATIONS, AND SUGGESTIONS

##### 4.1 CONCLUSION

In this study, researchers analyzed 28 articles discussing managerial performance in Indonesia published by 12 accredited journals in Indonesia classified based on research topics, research methods, and research analysis models. Based on the research, the highest sample number of research articles on managerial performance in Indonesia is published by the Accounting Journal (e-JA) Tarumanagara University. Research topics widely discussed from managerial performance articles published in 12 nationally accredited journals are other topics from managerial performance. These topics use intervening and moderating variables in their research, around 60.71% (17 articles). During the 18 year research period, the most dominant research method used by researchers in Indonesia to examine managerial performance is the survey method, around 92.86% (26 articles) with questionnaires distributed either in person or via email. Meanwhile, research using other analytical and literature review methods is only

7.14%. The research analysis model widely used to examine managerial performance in Indonesia is Path Analysis and Structural Equation Model (SEM), about 32.14% (9 articles).

## **4.2 LIMITATIONS**

This study still has many limitations, namely the limited access to online article data. The number of journals used as samples in this study is limited to 12 accredited journals that produce 28 articles on managerial performance in Indonesia.

## **4.3 SUGGESTIONS**

It is hoped that researchers can add a larger number of research samples for further research. Another limitation is the limitation of researchers in analyzing articles using only simple software, namely Microsoft Excel, so further research is expected to develop research with a more up-to-date approach. Further research is also expected to use more literature review methods that previous researchers still rarely do.

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