

Managerial Performance in Indonesia: A Bibliography Study

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 34 articles on managerial performance taken from 18 accredited journals with a period of 20 years (2002 to 2021).

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

Results: In this study, researchers analyzed 34 articles discussing managerial performance in Indonesia published by 18 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) Tarumanegara University.

Conclusion: Research topics widely discussed from managerial performance articles published in 18 nationally accredited journals are other topics from managerial performance. These topics use intervening and moderating variables in their research, around 58.82% (20 articles). During the 20 year research period, the most dominant research method used by researchers in Indonesia to examine managerial performance is the survey method, around 94.12% (32 articles) with questionnaires distributed either in person or via email. Meanwhile, research using other analytical and literature review methods is only 2.94%. The research analysis model widely used to examine managerial performance in Indonesia is Structural Equation Model (SEM) about 32.35% (11 articles). It is hoped that researchers can increase the 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 that 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 which are still rarely done by previous researchers

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).

Managerial skills play an increasing role in the globalized world of the business and European Commission is aware of the importance of acquiring and developing a wide range of skills. To solve challenges and problems in business practice, the manager needs to have a wide range of skills in various areas. Based on research conducted by Culkova et al (2021) with the title research "Managerial skills in the globalized world in chosen EU countries". The results of the survey show reserves in managerial skills using in the company and can be used to suggest potential improvements for managers, based on the results of a questionnaire survey. The contribution can be used in the management and development of international business of any company.

Research on managerial performance has been widely carried out in Indonesia over the last 20 years, for example Izmi Dwira Eriani and Zaenal Fanani (2019), Rahayu (2018), Nurainun Bangun (2017), Aditya Christianto Gunawan and Linda Santioso (2015), Jasintha 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 Nегina 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 34 articles on managerial performance in 18 accredited journals in Indonesia from 2002 to 2021 over 20 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 20 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 18 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 (REAKSI) 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, Swadaya Gunung Djati University, Dimension Journal University of Riau Batam Islands, JAK (Accounting Journal): Accounting Scientific Studies Serang Raya University, Accounting Application Journal Mataram University, Contemporary Accounting Research Journal Pasundan University, Jesya (Journal of Sharia Economics and Economics) Al-Washliyah College of Economics, and Jurnal Nusantara Business Management Application Nusantara University PGRI Kediri. 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 (REAKSI)	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
13	Dimension Journal	University of Riau Batam Islands	1
14	JAK (Accounting Journal): Accounting Scientific Studies	Serang Raya University	1
15	Accounting Application Journal	Mataram University	1
16	Contemporary Accounting Research Journal	Pasundan University	1
17	Jesya (Journal of Sharia Economics and Economics)	Al-Washliyah College of Economics	1
18	Nusantara Journal Business Management Application	Nusantara University PGRI Kediri	1

3. RESULTS AND DISCUSSION

3.1 RESULT

Based on the results of the research method using the "Charting the Field" method, this study uses 34 articles obtained from 18 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.

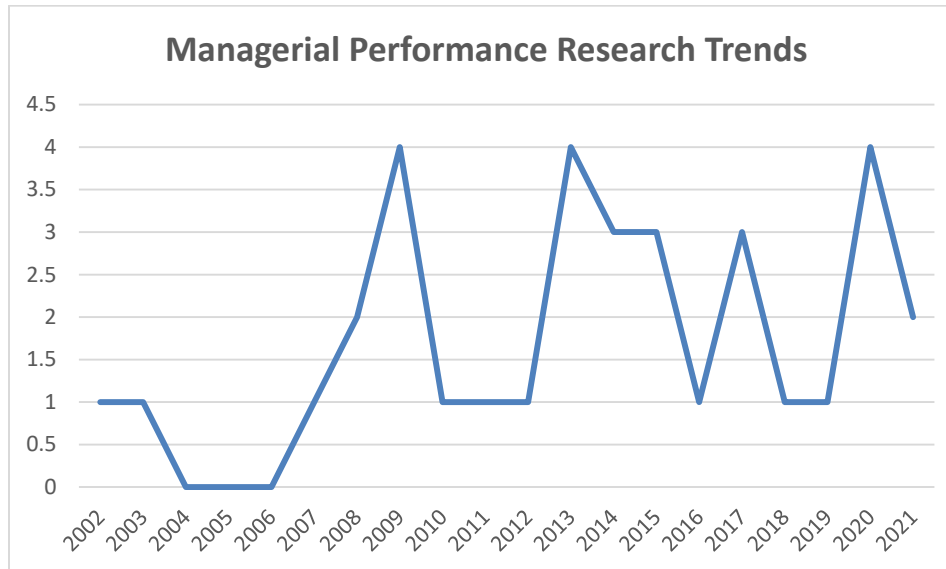
Table 2. List of Sample Articles

No	Journal Name	Title	Researcher Name
1	REAKSI	Procedural Justice in the Relationship Between Budgetary Goal Characteristics and Managerial Performance of Government Officials	Andy Dwi Bayu Bawono (2008)
2	Media Research on Accounting, Auditing & Information	The Effect of Participation in Budgeting on Managerial Performance and Motivation as an Intervening Variable	Mohamad Nasir (2008)
3	Media Research on Accounting, Auditing & Information	The Relationship of Participation Budget, Budget Adequacy, Organizational Commitment, Motivation and Managerial Performance with Structural Equation Model	Mohamad Nasir (2009)
4	JAAI	The effect of budget commitment and organizational culture on the relationship between budgetary participation and managerial performance on stretch targets	Titien Damayanti (2007)
5	JAMAL	Participation in setting company goals as a predictor variable on managerial performance	Taufik Akbar, Soni Agus Irwandi (2014)
6	JAMAL	Management Accounting System as Mediating Effect of Leadership Style and Decentralization on Managerial Performance (Study on Regional Work Units in Jayapura City)	Andika Rante, Rosidi Ali Djamhuri (2014)
7	JAMAL	Analysis of Commitment Objectives and Participation in Budgeting on Managerial Performance	Jasinth Dessy Tapafeto (2013)
8	Journal of Accounting	The Effect of Information Technology, Interdependence, Characteristics of Management Accounting Systems on	Arsono Laksmana,

	and Finance	Managerial Performance	Muslichah (2002)
9	Journal of Accounting and Finance	Effect of Interaction Between Total Quality Management with Performance Measurement System and Reward System on Managerial Performance Empirical Study at PT. Telkom Division V Surabaya	I Made Narsa, Rani Dwi Yuniawati (2003)
10	Journal of Accounting and Finance	The Effect of Commitment, Perception and Application of the Basic Pillars of Total Quality Management on Managerial Performance (Survey on Manufacturing SOEs in Indonesia)	Hiras Pasaribu (2009)
11	Journal of Accounting and Finance	Analysis of the Effect of Performance Measurement System on Managerial Performance through Role Clarity and Psychological Empowerment as Moderating Variables	Dwi Sartika (2017)
12	Accrual: Accounting Journal	Influence of Management Accounting Information System Characteristics: Broad Scope, Timeliness, Aggregated, and Integrated on MSME Managerial Performance. (Study on MSMEs in Wedoro Village, Sidoarjo Regency)	Susi Handayani, Hariyati (2014)
13	Accrual: Accounting Journal	The role of participatory budgeting in the context of improving managerial performance related to organizational culture and interpersonal relationships in the organization	Novita Ekasari, Lintang Venusita (2010)
14	e-JA	Budgetary Participation on Managerial Performance With Organizational Commitment, Motivation and Decentralized Structure as Moderating Variables	Adi Wiratno, Wahyu Ningsih dan Negina Kencono Putri (2016)
15	e-JA	The Effect of Budget Participation on Managerial Performance Through Organizational Commitment and Motivation as Moderating Variables (Empirical Study on Manufacturing Companies in Jakarta and Tangerang)	Aditiya Christianto Gunawan dan Linda Santioso (2015)
16	e-JA	The Effect of Total Quality Management, Motivation, and Organizational Commitment on Managerial Performance at PT Sekar Bumi, TBK	Feliana Sulijaya dan Nurainun Bangun (2015)
17	e-JA	Analysis of the Relationship between Environmental Uncertainty and Managerial Performance Through Management Accounting Systems	Nurainun Bangun & Munawar Muchlish (2013)
18	e-JA	Budget Participation and Managerial Performance Through Psychological Capital & Perception of Innovation (Empirical Research on Regional Work Units in DKI Jakarta Province)	Nurainun Bangun (2017)
19	Journal of Accounting Studies	Managerial Performance Determinants at PT PG Rajawali II Board of Directors Office Unit	Rahayu (2018)
20	Journal of Accounting Studies	Application of TQM and Innovation Performance on the Managerial Performance of the Cigarette Industry in Kudus Regency	Sri Mulyani, Dianing Ratna Wijayani (2017)
21	JDAB	The Effect of Budget Emphasis and Motivation on the Relationship Between Budgetary Participation and Budgetary Slack and Its Impact on Managerial Performance (Study on Educational Foundations and Cooperatives in Banten Province)	KARSAM (2015)

22	Scientific Journal of Accounting and Business	The Effect of Participation in Budgeting on Managerial Performance with Organizational Commitment as a Moderating Variable	KADEK JULI SUARDANA, I KETUT SURYANAWA (2009)
23	Scientific Journal of Accounting and Business	Relationship Between Management Accounting System and Perceived Environmental Uncertainty on Managerial Performance	Endang Raino Wirjono (2013)
24	JAKI	Mediating Role Conflicts and Procedural Fairness in the Relationship between Performance Measurement and Managerial Performance	Yesi Mutia Basri (2013)
25	JAKI	The Influence of Commitment, Perception, and Application of the Basic Pillars of Total Quality Management on Managerial Performance	Hiras Pasaribu (2009)
26	JRAK	The Role of Management Accounting System Characteristics as Mediator of the Relationship Between Environmental Uncertainty and Managerial Performance	Ifah Lathifah (2012)
27	JRAK	Effect of Accounting Information on Managerial Performance with Three Moderating Variables (Empirical Study on BPR in Bogor Regency)	Dona Primasari, Isbandriyati Mutmainah (2011)
28	JRAK	Environmental Uncertainty and Managerial Performance: The Mediation Role of Management Accounting Systems	Izmi Dwira Eriani dan Zaenal Fanani (2019)
29	Dimension Journal	The Influence of Organizational Culture, Work Environment, Transfer of Knowledge, and Application of Information Technology on Managerial Performance	ERH Sinaga, SL Ratnasari, Z Zulkifli (2020)
30	JAK (Accounting Journal): Accounting Scientific Studies	The Effect of Decentralization and Task Uncertainty on Managerial Performance With Management Accounting Systems as Intervening Variables	H Wijaya (2021)
31	Accounting Application Journal	The Effect of Participation and Organizational Commitment on Managerial Performance: Organizational Commitment as a Moderating Variable	Y Putri (2020)
32	Contemporary Accounting Research Journal	Management Accounting Information Systems, Accounting Information Systems, and Managerial Performance	YR Hadiyat (2020)
33	Jesya (Journal of Sharia Economics and Economics)	The Influence of Information Technology and Tax Information Systems on Financial Managerial Performance	M Andriana, T Sumarlin, R Panjaitan (2020)
34	Nusantara Journal Business Management Application	The Effect of Budget Participation on Managerial Performance With Organizational Commitment and Work Motivation as Moderating Variables	Y Christy, M Natalia, S Setiana, R Anthony (2021)

Figure 1. Managerial Performance Research Trends



The research was conducted for 20 years between 2002 and 2021. During those 20 years, research on managerial performance in Indonesia began to develop and fluctuate every year, as shown in Figure 1. Of the 18 nationally accredited journals selected by researchers to obtain data, researchers obtained 34 articles on managerial performance. The year 2002 was used as the initial year for researchers' observations because an accredited journal that provided space for managerial performance research was first published in the Journal of Accounting and Finance in 2002 with 1 article. While 2021 was used as the last year of observation in this study because researchers saw that in 2021 research on managerial performance was still being carried out but experienced a drastic decline, namely only 1 article published in the JAK (Accounting Journal): Accounting Scientific Studies. We classified the bibliographic article data, which consisted of the journal name, 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 journal selection for this study.

Table 3. Sample Description

Journal Name	2002-2021		2002-2010		2011-2021	
	Number Of Article	%	Number Of Article	%	Number Of Article	%
Indonesian Journal of Accounting & Finance (JAKI)	2,00	5,88	1,00	10,00	1,00	4,17
Journal of Accounting and Business Dynamics (JDAB)	1,00	2,94	-	-	1,00	4,17
Journal of Accounting and Finance Review (JRAK)	3,00	8,82	-	-	3,00	12,50
Journal of Accounting (e-JA)	5,00	14,71	-	-	5,00	20,83
Indonesian Accounting and Financial Research (REAKSI)	1,00	2,94	1,00	10,00	-	-
Media Research on Accounting, Auditing & Information	2,00	5,88	2,00	20,00	-	-
Indonesian Journal of Accounting and Auditing (JAAI)	1,00	2,94	1,00	10,00	-	-

Journal of Multiparadigm Accounting (JAMAL)	3,00	8,82		-	3,00	12,50
Journal of Accounting and Finance	4,00	11,76	3,00	30,00	1,00	4,17
Accrual: Accounting Journal	2,00	5,88	1,00	10,00	1,00	4,17
Journal of Accounting Studies	2,00	5,88		-	2,00	8,33
Scientific Journal of Accounting and Business	2,00	5,88	1,00	10,00	1,00	4,17
Dimension Journal	1,00	2,94			1,00	4,17
JAK (Accounting Journal): Accounting Scientific Studies	1,00	2,94			1,00	4,17
Accounting Application Journal	1,00	2,94			1,00	4,17
Contemporary Accounting Research Journal	1,00	2,94			1,00	4,17
Jesya (Journal of Sharia Economics and Economics)	1,00	2,94			1,00	4,17
Nusantara Journal Business Management Application	1,00	2,94			1,00	4,17
Total	34,00	100,00	10,00	100,00	24,00	100,00

Table 3 shows the name of the journal and the number of sample articles used in this study during the 20-year observation period (2002 to 2021). Journal of Accounting (e-JA) Tarumanagara University is the journal with the largest sample of articles with a percentage of 14.71% which dominates research on managerial performance, followed by the Journal of Accounting and Finance with 4 articles with a percentage of 11.76%. Journal of Accounting and Finance Review (JRAK) Universitas Muhammadiyah Malang and Journal of Multiparadigm Accounting (JAMAL) Universitas Brawijaya by 8.82% (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 5.88% (2 articles), and finally JDAB, REAKSI, JAAI, Dimension Journal, JAK (Accounting Journal): Accounting Scientific Studies, Accounting Application Journal, Contemporary Accounting Research Journal, Jesya with a percentage of 2.94%, which is only 1 article.

Based on Table 3, we can compare periods 1 between 2002 and 2010 and period 2 between 2011 and 2021. The number of articles on managerial performance published in 18 accredited journals shows an increase in the number of articles published in the last decade, namely from 10 articles to 24 articles or an increase of 140%. 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 20 year research period, the topics discussed were antecedents or factors that affect managerial performance or about 41.18% (14 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 58.82% (20 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 266% (from 3 to 11 articles), and about other topics an increase of about 85,71% (from 7 to 13 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	2002-2021		2002-2010		2011-2021	
	Number Of Article	%	Number Of Article	%	Number Of Article	%
Antecedents	14,00	41,18	3,00	30,00	11,00	45,83
Other	20,00	58,82	7,00	70,00	13,00	54,17
Total	34,00	100,00	10,00	100,00	24,00	100,00

Table 5 describes in detail what the researchers discussed antecedent variables. From 14 articles discussing antecedent variables (factors that affect managerial performance in Indonesia), the most dominant management accounting information system variables are discussed at 27.59%. Then followed by the environmental uncertainty variable of 13.79%. In contrast, the variables of organizational commitment and TQM implementation have about 10.34% each. For division managers' perceptions of TQM, organizational culture and motivation, each variable is about 6.90%, while the variables of, relationships between individuals in the organization, total quality management, budget participation, leadership style, and budget emphasis are 3.45% 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	10,34
2	Division manager's perception of TQM	2	6,90
3	Implementation of TQM	3	10,34
4	Management accounting information system	8	27,59
5	Organizational culture	2	6,90
6	Inter-individual relations with organizations	1	3,45
7	Total quality management	1	3,45
8	Motivation	2	6,90
9	Budget Participation	1	3,45

10	Leadership Style	1	3,45
11	Budget Suppression	1	3,45
12	Environmental uncertainty	4	13,79
Total		29	100,00

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 20 articles that discuss other topics from the discussion of managerial performance, the most dominant is the intervening variable in the study, which is 11 articles or about 55.00%. In contrast, for the moderating variable in managerial performance research in this study, the researcher found 9 articles (45.00%).

Table 6. Classification of Other Variables

Number	Other Topics	Total	%
1	Intervening Variables	11	55,00
2	Moderateing Variables	9	45,00
Total		20	100

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	2002-2021		2002-2010		2011-2021	
	Total	%	Total	%	Total	%
Survey	32	94,12	9	90	23	95,83
Analytical	1	2,94	0	0	1	4,17
Review	1	2,94	1	10	0	0
Total	34	100	10	100	24	100

Table 8. Classification of Journals Based on Research Methods

Journal Name	Research Methods					
	Survey	%	Analytical	%	Review	%
JAKI	2	6,25	0	0,00	0	0,00
Journal of Accounting and Business Dynamics (JDAB)	1	3,13	0	0,00	0	0,00
Journal of Accounting and Finance Review (JRAK)	3	9,38	0	0,00	0	0,00
Journal of Accounting (e-JA)	5	15,63	0	0,00	0	0,00

Indonesian Accounting and Financial Research (REAKSI)	1	3,13	0	0,00	0	0,00
Media Research on Accounting, Auditing & Information	2	6,25	0	0,00	0	0,00
Indonesian Journal of Accounting and Auditing (JAAI)	1	3,13	0	0,00	0	0,00
Journal of Multiparadigm Accounting (JAMAL)	3	9,38	0	0,00	0	0,00
Journal of Accounting and Finance	4	12,50	0	0,00	0	0,00
Accrual: Accounting Journal	0	0,00	1	100,00	1	100,00
Journal of Accounting Studies	2	6,25	0	0,00	0	0,00
Scientific Journal of Accounting and Business	2	6,25	0	0,00	0	0,00
Dimension Journal	1	3,13	0	0,00	0	0,00
JAK (Accounting Journal): Accounting Scientific Studies	1	3,13	0	0,00	0	0,00
Accounting Application Journal	1	3,13	0	0,00	0	0,00
Contemporary Accounting Research Journal	1	3,13	0	0,00	0	0,00
Jesya (Journal of Sharia Economics and Economics)	1	3,13	0	0,00	0	0,00
Nusantara Journal Business Management Application	1	3,13	0	0,00	0	0,00
Total	32	100,00	1	100,00	1	100,00

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 20 years the research method that researchers in Indonesia have widely used to examine managerial performance is the survey method, which is around 94.12% (32 articles), while those using the analytical method and the literature review method are only about 2.94% (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 155% (from 9 to 23 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	2002-2021		2002-2010		2011-2021	
	Total	%	Total	%	Total	%
Path Analysis	9	26,47	4	40	5	20,83
Structural equation model (SEM)	11	32,35	3	30	8	33,33
Regression Analysis	10	29,41	2	20	8	33,33
Other	4	11,76	1	10	3	12,50
Total	34	100,00	10	100	24	100,00

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	9,09	0	0,00	0	0,00
Journal of Accounting and Business Dynamics (JDAB)	1	11,11	0	0,00	0	0,00	0	0,00
Journal of Accounting and Finance Review (JRAK)	0	0,00	2	18,18	1	10,00	0	0,00
Journal of Accounting (e-JA)	2	22,22	0	0,00	3	30,00	0	0,00
Indonesian Accounting and Financial Research (REAKSI)	1	11,11	0	0,00	0	0,00	0	0,00
Media Research on Accounting, Auditing & Information	1	11,11	1	9,09	0	0,00	0	0,00
Indonesian Journal of Accounting and Auditing (JAAI)	0	0,00	1	9,09	0	0,00	0	0,00
Journal of Multiparadigm Accounting (JAMAL)	2	22,22	1	9,09	0	0,00	0	0,00

Journal of Accounting and Finance	1	11,11	2	18,18	1	10,00	0	0,00
Accrual: Accounting Journal	0	0,00	1	9,09	0	0,00	1	25,00
Journal of Accounting Studies	0	0,00	0	0,00	2	20,00	0	0,00
Scientific Journal of Accounting and Business	0	0,00	0	0,00	1	10,00	1	25,00
Dimension Journal	0	0,00	0	0,00	1	10,00	0	0,00
JAK (Accounting Journal):								
Accounting Scientific Studies	0	0,00	1	9,09	0	0,00	0	0,00
Accounting Application Journal	0	0,00	1	9,09	0	0,00	0	0,00
Contemporary Accounting Research Journal	0	0,00	0	0,00	0	0,00	1	25,00
Jesya (Journal of Sharia Economics and Economics)	0	0,00	0	0,00	1	10,00	0	0,00
Nusantara Journal Business Management Application	0	0,00	0	0,00	0	0,00	1	25,00
Total	9	100,00	11	100,00	10	100,00	4	100,00

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 20 year research period the research analysis model that researchers in Indonesia widely use is Structural equation model (SEM) is around 32.35% (11 articles). While the research analysis model using Regression Analysis is around 29.41% (10 articles), Path Analysis which is around 26.47% (9 articles) and research using other analytical models is around 11.76% (4 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 8 articles, and the Regression Analysis analysis model from 2 to 8 articles. So it can be concluded that the most dominant research analysis model used by researchers in Indonesia when examining managerial performance is the Structural Equation Model (SEM).

4. CONCLUSION, LIMITATIONS, AND SUGGESTIONS

4.1 CONCLUSION

In this study, researchers analyzed 34 articles discussing managerial performance in Indonesia published by 18 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 18 nationally accredited journals are other topics from managerial performance. These topics use intervening and moderating variables in their research, around 58.82% (20 articles). During the 20 year research period, the most dominant research method used by researchers in Indonesia to examine managerial performance is the survey method, around 94.12% (32 articles) with questionnaires distributed either in person or via email. Meanwhile, research using other analytical and literature review methods is only 2.94%. The research analysis model widely used to examine managerial performance in Indonesia is Structural Equation Model (SEM) about 32.35% (11 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 18 accredited journals that produce 34 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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