

THE TOPICS OF ACCOUNTING RESEARCH (2011-2015) IN INDONESIA AND THE AGENDA OF ACCOUNTING RESEARCH TOPICS IN THE FUTURE

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***Abstract:** This study aims to examine topics of accounting research that has been done in Indonesia and abroad in the period 2011-2015 and to identify research topics of accounting in the future. This research is very useful for researchers and students who will choose a topic for thesis and dissertation as well as useful for the practitioner to know the development of accounting research and its contribution to business environment. Topics of accounting research in Indonesia are traced through accredited accounting journals and accounting articles presented at the National Symposium on Accounting. Topics of accounting research abroad traced through accounting journal that are published by AAA (American Accounting Association). Agenda of the topics of accounting research in the future are also described in this paper.*

***Keywords:** Accounting Research Topics in 2011-2015, Future Research Agenda.*

1. INTRODUCTION

The purpose of this study is to describe the development of accounting research in Indonesia for five years and provides accounting research directions in the future. The study examined the topics of accounting research that has been done in Indonesia and abroad in the period 2011-2015 and to identify research topics of accounting in the future. This research is very useful for researchers and students to choose a topic for thesis & dissertation as well as useful for practitioner to know the development of accounting research and its contribution to business environment.

2. LITERATURE REVIEW

Accounting Research (1980-2000) & Accounting Research (2001-2015)

Lev and Ohlson (1982) explains that the research is an exciting future accounting is accounting research related to society in general. Brown (1989) recommends the setting global accounting research involving more than one country. Beaver (1996) explains that there are two factors that influence the direction of accounting

research in the future, *i.e.* internal and external factors. Internal factors affecting the direction is the availability of accounting research journals and proceedings which contains the results of research in the field of accounting. Some of the external factors that influence the direction of research is the change of regulations related to the accounting profession as well as changes in accounting standards/ financial reporting environment; the influence of other disciplines to the field of accounting and availability of the data required in the study. Beaver (1996) also provides three suggestions to the researcher for the direction of accounting research in the future, namely: (1) accounting research that combines theory, empirical analysts and in-depth knowledge of the institution; (2) accounting research that emphasizes a particular context research compared with common; (3) accounting research that emphasizes the creativity of researchers. Lee (2001) suggested accounting research in the future should be: (1) refers to conduct research related the demands of the decision/ decision driven; (2) combining accounting research with other sciences; (3) focusing on something that has no solution/ unknown/ unsolved.

Financial Accounting & Capital Market

Brown (1989) proposed accounting research capital markets are more focused on new thinking about efficient markets. Kothari (2001) recommends the use of psychology in explaining the market. Hartono J (2002) identifies seventeen long-term topics in financial accounting and capital markets, as follows: The study of market microstructure; Derivatives; Changes in the regulatory environment; Welfare economics; earnings quality; Discretionary accruals; linkage policy of the company; Market efficient & adaptive decision; Behavioral finance; Research analysis; Cointegration between countries; International accounting; non-linear phenomenon; Repair discretionary accrual model specifications in earnings management research; Improvements in statistical bias; Artificial neural network; the use of survey techniques, interviews, observation & experimentation markets.

Management Accounting & Behavioral Accounting

Riyanto LS (2002) grouping of management accounting research agenda into three: (1) Integration the whole company system that could improve performance in one study; (2) Extensions the variables control/context variables that have not been investigated; (3) Improvement of research methods. Sendjaja (2015) explains that the focus of management accountants to shift into a more efficient, integrated, more predictive in estimating the development of the entity/organization. Sendjaja (2015) also outlines some of the conditions that affect the role of the management accountant, namely (1) Expansion of the product analysis to the

analysis of distribution channels and customer profitability; (2) Expanding the role of the management accountant into enterprise performance management (integration Strategy Map, BSC, performance measurement, lean management etc); (3) Shift the orientation of accounting descriptive to the predictive accounting; (4) Analysis of integrated business methods of Enterprise Performance Management; (5) Collaboration quantitative methods of management accountants; (6) The need for skills and competencies to better manage the cost of management behavior. Some of the trends above can also be a starting point of management accounting research in the future. SeTin et al., (2016) identified on the development of behavioral accounting research in a decade (2005-2014) of the BRIA journal, and the analysis shows that there are seven areas of behavioral accounting research, namely: (1) The effect of human behavior on the design, construction and use of accounting systems; (2) Effect of accounting systems in human behavior; (3) methods/strategies to change human behavior; (4) Treatment that can affect the behavior of the subject; (5) Research methodology; (6) Build a model; (7) The use of theory to analyze the behavior.

Information Systems, Auditing and Professional Ethics

Of the various accounting scandals that occurred in the world, the accountant was blamed not only because it is considered as the actors who designed the scheme but also because of the inability to detect fraud. Highlights and demands of the world is increasingly cornered accountants, particularly in Indonesia. Insistently problem accounting profession today, (1) Interest younger generation works as an accountant; (2) Lack of standards audit fee; (3) The division of clients who are not evenly distributed (lack of audit market); (4) The asymmetry of information between large and small medium public accountant firm; (5) Regulatory accounting profession. In the future, auditing will lead to many problems faced by the accounting profession, which would certainly affect the accounting practices.

Accounting Education

International education standards states that the accounting education program should provide a framework for values, ethics and attitudes professional accountants to exercise judgment so that candidates can act ethically in the interests of the profession and the public. Reveal the Enron scandal (2001), the World Com scandal (2002), and Toshiba scandal (2015) showed that the accountant subdued with the strategy 'art' accounting for financial statement dress that looks attractive in the eyes of the public. The big problem is back to bring awareness of the importance of the role of higher education in creating graduates who have good ethics. David O'Connel (1998) argues that "students begin the 'business ethics journey' in the

university. Williams (2002) also confirms that the world of higher education is the beginning point of moral values. Merton & Rossi (1968; on Clikeman & Henning, 2000) uses the term “anticipatory socialization” to explain that the man began to adopt the attitudes and values of trust came from his involvement in a group. Several studies on this point cited by Clikeman & Henning (2000) found that the attitudes and beliefs of students will change during the years of higher education. This shows the importance of early socialization since the educational process, because at this time, they began to adopt their professional attitude before actually plunging into a professional career. Therefore, research in the field of accounting education is very important to continue to be developed, especially on the implementation of ethics education (ethics charge) in the accounting curriculum, the development of measurement tools for assessing the ethical stance that is more accurate. Critical thinking skills, communication and interpersonal skills are some of the things that are critical to the success of professional accountants (Albrecht and Sack 2000; Siegel and Sorensen 1999). Blanthorne et al. (2005) conducted a study of 402 public accountant partners about the importance of the six skills (technical, communication, interpersonal, administrative, leadership and development practice) in promotion decisions for senior staff, senior managers, and managers to partner. The fulfillment of these soft skills qualification by accounting students are still going to be an interesting topic to be researched in the future. Application of IFRS and regulatory changes also opened up opportunities future research topics.

Good Corporate Governance, Corporate Social Responsibility, Accounting Fraud

Various accounting scandals show the number of unfair business practices. It shows the implementation of good corporate governance is still low. Particularly in Indonesia, cultural past, such as corruption, collusion and nepotism is a challenge to be eradicated in the present. Herwan (2015) explains that in order to have good corporate governance can be cultural, required the application of human capital and moral education and ethics from an early age. Implementation of these two will be an interesting research topic in the future. To achieve a healthy business practices, required business processes that are also healthy, supported by good accounting standards and can be applied in any business process. Great effort is called sustainable accounting practices. Expected future goals of sustainable accounting practices is transparency and accountability in every business process. Research on the issue of sustainable accounting practices in the future will support the development of accounting research. Hartono (2002) found an interesting future research is research related to society in general (welfare economics and corporate social responsibility).

3. METHODS FOR IDENTIFYING TOPICS

Identification of topics and agenda of future research is done with the following steps:

1. Check the topics of accounting research that has been done in Indonesia and abroad in the period 2011-2015. Examination was Accredited National Journal, National Symposium of Accounting XIV – XVIII, and some journals published by AAA namely Accounting Horizons, Accounting Review, Journal Management Accounting Research, Behavioral Research In Accounting, Auditing, Issues In Accounting Education.
2. The research topics are grouped in a field of study and identify the sub topics within each field of study.
3. Review the topics AAA publications that have not been replicated in Indonesia and outlines suggestions researcher in each research publications which can be accounting research agenda of the future.

For the field study shariah accounting and taxation, not covered in this article because it considered both the field of study is very typical to the conditions in each country.

Grouping Topics

Authors classify topics in financial accounting and capital markets is based on three levels of grouping is done Hartono (2002), namely: (1) Topic at manager level that related to opportunistic behavior perspective; (2) Topics in levels of the organization, related the topic of accounting profit for the efficient contracting perspective and accounting data other than income as a measure; (3) Topics in market levels. There are seven research issues, namely: Profit information content, Study of economic consequences, The consequences of the regulation, Earnings response coefficients, The content of the information other than profit, Transfer of information, Implications for the financial sector. Additional grouping refers to the seventeen long-term topics proposed by Hartono (2002). Authors classify topics in the field of management accounting based Riyanto LS (2002) and Sendjaja (2015). Behavioral accounting research grouped by scope of behavioral accounting according to Siegel and Marconi (1989) and the development of Siegel and Marconi (1989) conducted SeTin et al (2016). For topic information systems, auditing, professional ethics, education, accounting, corporate governance, CSR and Accounting Fraud identified based on results of a search for existing topics.

4. EXPLANATIONS

Grouping of Topics and Subtopics

Table 1
Financial Accounting & Capital Market 2011-2015

| <i>Topics and subtopics</i> | <i>SNA</i> | <i>AAA</i> | <i>Accredited National Journal</i> |
|---|------------|------------|--|
| <i>Financial Accounting</i> | | | |
| <i>Manager (Opportunistic Behavior)</i> | | | |
| (a) Earnings Management | 32 | 24 | 16 |
| (b) Compensation | 1 | 27 | 1 |
| (c) Ownership | 1 | 0 | 4 |
| <i>Company Level (Efficient Contracting)</i> | | | |
| (a) Accounting earnings for efficient contracting perspective | 7 | 3 | 0 |
| (b) Accounting data other than earnings as Measurement | 22 | 18 | 14 |
| | 63 | 72 | 35 |
| <i>Capital market</i> | | | |
| (a) Information Content of Earnings | 8 | 19 | 3 |
| (b) Economic Consequence Study | 23 | 54 | 8 |
| (c) Consequences of Regulation | 27 | 52 | 1 |
| (d) Earnings Response Coefficient | 3 | 2 | 0 |
| (e) Information content of Earnings | 8 | 13 | 3 |
| (f) Intra-industry transfers | 0 | 0 | 0 |
| (g) Implications for the Financial Sector | 22 | 69 | 39 |
| <i>Total</i> | <i>91</i> | <i>209</i> | <i>54</i> |

Source: Results of the analysis and recapitulation of researchers (2016)

Financial accounting sub topics most researched is earnings management (48 of 98 articles), and accounting data in addition to earnings as a measurement (36 of 98 articles) and little interest in the topic of ownership (5 of 98 articles). For the topic of compensation (2 of 98 articles), and is inversely proportional to the topic of search results in the journal AAA (27 of 72 atikel). From the search for journal AAA, the most interest sub topics for researchers is earnings management (24 of 72 articles), and accounting data other than income measurements (18 of 72 articles) and slightly interest in the topic of accounting profit for the efficient contracting perspective at the corporate level (3 of 72 articles). For the capital market topics, sub-topics that most interest both in Indonesia and from journals published by AAA, show the same conditions. Consecutive sub topics that most interest are (1) the implications for the financial sector, (2) study the economic consequences; (3) the consequences of regulation. Sub another topic that is also a concern of researchers is research on information content and information content in addition to income from earnings, earnings response coefficients and intra-industry transfer.

Management Accounting & Behavioral Accounting

Table 2
Management Accounting & Behavioral Accounting 2011-2015

| <i>Topics and subtopics</i> | <i>SNA</i> | <i>AAA</i> | <i>Accredited National Journal</i> |
|--|------------|------------|------------------------------------|
| <i>Management Accounting</i> | | | |
| (a) Integration (testing the whole system) | 1 | 0 | 0 |
| (b) Extensions | 3 | 2 | 0 |
| (c) Improvements research method | 3 | 0 | 0 |
| (d) Expansion of distribution channels for product analysis and customer profitability | 2 | 7 | 8 |
| (e) Expanding the role of the management accountant | 13 | 23 | 31 |
| (f) Accounting shift descriptive to the predictive accounting. | 2 | 0 | 0 |
| (g) Collaboration quantitative methods | 0 | 0 | 0 |
| (h) Skills and competence to manage the behavior of management fees | 0 | 0 | 0 |
| (i) Management control systems | 1 | 0 | 1 |
| (j) Knowledge management | 5 | 7 | 0 |
| (k) Budgeting | 3 | 0 | 2 |
| (l) Activity Based Costing | 11 | 9 | 3 |
| (m) Compensation Management | 2 | 7 | 1 |
| | 46 | 55 | 46 |
| <i>Behavioral Accounting</i> | | | |
| (a) The influence of human behavior on accounting system | 17 | 7 | 3 |
| (b) The influence of accounting systems on human behavior | 2 | 9 | 3 |
| (c) Methods/strategies to change human behavior | 1 | 20 | 2 |
| (d) The treatments that affect the subject's behavior | 2 | 6 | 0 |
| (e) Research methodology | 1 | 3 | 0 |
| (d) Build a model | 0 | 3 | 0 |
| (g) The use of theory to analyze the behavior | 3 | 4 | 0 |
| (h) Escalation of commitment | 4 | 0 | 0 |
| | 30 | 52 | 8 |
| <i>TOTAL</i> | <i>76</i> | <i>107</i> | <i>54</i> |

Source: Results of the analysis and recapitulation of researchers (2016)

Most researched in management accounting is expanding the role of the management accountant into enterprise performance management (AAA = 23 articles of 55 articles; Indonesian = 44 articles of 92 articles), followed by budgeting, expansion of product analysis, SPM, variable expansion, ABC and compensation management.

For behavioral accounting topics, search results journals published by AAA except BRIA 2015, sub topics that most interest are the methods / strategies to change human behavior (20 of 52 articles), followed by the topic of behavioral accounting systems in human behavior, and vice versa, treatment influencing the behavior of the subject, research methodology, building a model, use the theory to analyze the behavior. In contrast to the study of behavior in Indonesia, accounting topics behavioral most widely studied is the effect of human behavior on the accounting

system (20 of 38 articles), followed by topic of the influence of accounting systems on human behavior & topics methods for changing human behavior.

Information System, Auditing, Profession Ethics

Table 3
Information System, Auditing, Profession Ethics 2011-2015

| <i>Topics and subtopics</i> | <i>SNA</i> | <i>AAA</i> | <i>Accredited National Journal</i> |
|---|------------|------------|--|
| <i>Information System</i> | | | |
| (a) E-Procurement | 1 | 1 | - |
| (b) Accounting Information System | 20 | 3 | 13 |
| (c) Internal Control System | 4 | - | - |
| (d) Internet Financial Reporting | 7 | - | 1 |
| (e) Enterprise Resource Planning | 4 | - | - |
| (f) E-Government | 1 | - | - |
| (g) User Satisfaction | 1 | - | - |
| (h) Knowledge Management | 1 | - | - |
| (i) XBRL | - | 2 | - |
| | 39 | 6 | 14 |
| <i>Auditing</i> | | | |
| (a) Audit Quality | 29 | 56 | 11 |
| (b) The effect of going concern opinion | 9 | 9 | 2 |
| (c) Audit opinion | 5 | 7 | 1 |
| (d) Procedure & Audit evidence | 2 | 11 | 0 |
| (e) Auditor Switching | 1 | 1 | 0 |
| (f) Auditor Rotation | 2 | 11 | 2 |
| (g) Auditor Specialization | 5 | 6 | 1 |
| (h) Audit Judgement | 1 | 24 | 0 |
| (i) Career Interest | 1 | 5 | 1 |
| (j) Fee Audit | 2 | 31 | 1 |
| (k) Audit Planning | 1 | 5 | 1 |
| (l) Internal control | - | 13 | - |
| (m) Non audit service | - | 7 | - |
| (n) Research Opportunity | - | 2 | - |
| (o) Analytical Auditing | - | 1 | - |
| (p) Material weaknesses | - | 16 | - |
| (q) Audit risk | - | 10 | - |
| (r) Disagreement accounting | - | 1 | - |
| (s) Internal control recommendations | - | 1 | - |
| (t) Auditor liability | - | 3 | - |
| (u) Client importance | - | 1 | - |
| (v) Audit Standard | - | 2 | - |
| (w) Audit litigation | - | 3 | - |
| (x) Audit Report Lag | - | 1 | - |
| | 58 | 227 | 20 |
| <i>Profession Ethics</i> | | | |
| | 6 | - | - |
| TOTAL | 103 | 233 | 34 |

Source: Results of the analysis and recapitulation of researchers (2016)

From the search results journals published by AAA, topic interest information systems include very few and limited to the sub-topic of SIA, E procurement and XBRL. For sub-topics of professional ethics even none at all. This condition is inversely proportional to the topics that dominate auditing. The main focus is the quality of the audit sub topics (56 of 227 articles), followed by audit fee (31 of 227 articles), audit judgment (24 of 227 articles) and material weakness (16 of 227 articles). Almost the same amount of interest is the sub topic of internal controls, ethics audit procedures, the audit evidence, the auditor rotation, going concern opinion. A handful of sub-topics are also examined is the audit opinion, the auditor switching, specialization auditor, interest in a career, audit planning, non-audit service, research opportunity, analytical auditing, disagreement accounting, internal control Recommendations, Auditor liability, Client importance, Auditing Standards, Audit litigation and Audit Report Lag.

In Indonesia, on the topic of Information Systems, sub topics more varied than research published by AAA, which includes E-Procurement, Accounting Information Systems, Internal Control Systems, Internet Financial Reporting, Enterprise Resource Planning, E-Government, User Satisfaction, knowledge Management and XBRL , Sub topic followed by the next most dominating SIA is a sub-topic of Internet financial reporting. Research on professional ethics in Indonesia over the last 5 years is also very rare in demand. For the research topic of auditing in Indonesia, variations sub topic a little more, with a predominance of sub topics of audit quality and influence opinions going concern, while the sub topics that other numbers are still very limited, namely sub topic audit opinion, the procedures and the audit evidence, Auditor Switching, Rotation auditor, Specialization auditor, Audit Judgement, career interests, Fee Audit and Audit Planning.

Accounting Education

Table 4
Accounting Education 2011-2015

| <i>Topics and subtopics</i> | <i>SNA</i> | <i>AAA</i> | <i>Accredited National Journal</i> |
|--|------------|------------|------------------------------------|
| Accounting Education | 20 | 127 | 7 |
| Fulfillment Qualification Softskill (technical, communication, interpersonal, administrative, leadership and development practice) | 3 | 23 | - |
| Ethics Education | - | 5 | 1 |
| <i>Total</i> | 23 | 155 | 8 |

Source: Results of the analysis and recapitulation of researchers (2016)

The topic of accounting education is still in demand by researchers in Indonesia and abroad. In Indonesia, the number of sub-topics and accounting education is

still very limited, which is only 31 articles with the majority working on accounting education and very little is discussed about the soft skills qualifications and ethical education. AAA issue of the journal is dominated by accounting education, and a small portion of the soft skill and very little about ethics education.

GCG, CSR, Fraud

Table 5
GCG, CSR, Fraud 2011-2015

| <i>Topics and subtopics</i> | <i>SNA</i> | <i>AAA</i> | <i>Accredited National Journal</i> |
|-------------------------------|------------|------------|------------------------------------|
| <i>GCG</i> | | | |
| (a) Corporate Governance | 64 | 29 | 19 |
| (b) Sustainability reporting | 4 | 2 | 1 |
| (c) Control Environment | 1 | - | - |
| (d) Governance | 9 | - | - |
| (e) Leadership Structure | 2 | 2 | - |
| | 80 | 33 | 20 |
| <i>CSR</i> | 33 | 12 | 5 |
| <i>Fraud</i> | | | |
| (a) Financial Statement Fraud | 10 | 7 | 4 |
| <i>Total</i> | 123 | 52 | 29 |

Source: Results of the analysis and recapitulation of researchers (2016)

The topic of corporate governance, CSR and accounting fraud is still the attention of researchers both in Indonesia and abroad. On the topic of corporate governance (AAA journals), dominated by sub-topic of corporate governance (29 of 33 articles), and each 2 sub-topic articles for sustainability reporting and leadership structure. Topics GCG in Indonesia is also dominated by the sub-topic of corporate governance (83 of 100 articles). In addition, variations in the Indonesian GCG topics include sub topics in the order of specialization, namely: governance, sustainability reporting, governance structure and control environment. For topics of CSR and Fraud, there were respectively 38 articles and 14 articles in Indonesia, as well as 12 and 7 article published by the journal Accounting review and Accounting Horizons.

5. ACCOUNTING RESEARCH AGENDA FOR THE FUTURE

A. Financial Accounting and Capital Markets

Research on market microstructure, Derivatives: (a) earnings announcements components through a written test of market and industry conditions and the company's operations, in addition to the investor to know about the industry and market information by observing the decision analyst coverage. (b) Is a company

with a registered share options / high-volume trafficking option to have more opportunities to take advantage of lower capital costs.

Changes in the regulatory environment, standards, policy and regulation: (a) The comparability of IFS in the setting of international adoption and whether changes in institutional ownership has an effect on reduction of ownership. (b) Relations accounting regulations and the basic economic environment where these regulations apply. (c) Relative costs and benefits of the shift to IFRS. (d) comparison in financial standards and standard-setting efficiency. (e) Advantages harmonization and accounting harmonization measure at the time of adoption of IFRS required. (f) Do FAS 133 has affected the effectiveness of the hedging and risk management strategies of companies & how it impacts the company that has the profile of operational, managerial, & governance of different. (g) The broader implications of the effect of government regulation as institutional arrangements and the environment against profit and non-profit organizations. (h) Is the anchoring effect is seen in the context of US GAAP and IFRS have specific rules that provide guidance fewer.

Expectations of return-related earnings, earnings quality, profit recognition: (a) The relationship between the expectations of return and profit, and its effect on earnings components such as cash flow and accrual. (b) Usability and the adverse consequences of the difference between the actual data providers and analysts actual in another source of data regarding profit expectations of international and non profit. (c) Adding the net equity of the profit recognition without the disclosure in a footnote, the incompleteness of the data segment to the equity method investee and the lack of information about the fair value of equity investments that may affect the opacity effect. (d) The difference in the quality of financial reports of companies that conduct the audit and restatement and changes that do not make changes to the audit.

Disclosures; Cointegration between countries: (a) The influence of the revelations voluntary reporting of events in the future. (b) The importance of considering the type of disclosure (quantity influence the narrative disclosure on the performance of R & D income and empirical testing). (c) Investigate non-GAAP earnings information disclosure since their transitory income with membership or other incentives from individual analysts. (d) The potential gains from some mandatory disclosure (increasing transparency) against the potential costs (over-auditing, decreased independence of audit partners, and increased legal risk). (e) the risk disclosures such as changes in commodity prices which resulted in changes in earnings. (f) The differences influence the quality of the segment disclosure of the cost of debt before, during, and after the period of the mortgage crisis. (g) For cross-country study, to see differences between countries such as the characteristics of the company's financial rules and the quality of management that may affect the company's ability to effectively enhance the company's growth and adaptation to the opportunities that exist.

Research Methods & Others: (a) Test of homogeneity of industry clients such as revenue and cash flow from sales activity. (b) Measure of accounting conservatism to reduce the potential for measurement error. (c) The other proxies such as estimation of PPE. (d) Changes in non-financial assets and liabilities which affect the failure to meet capital adequacy. (e) Types of consistency as short forecast horizon and the long horizon, an estimate made by managers and analysts, and the estimated value of other relevant metrics such as book value or dividend payout ratio. (f) Tax book explores the difference in more detail to determine what components tend to indicate financial failures in the future. (g) The cross-sectional variation in the benefits of financial statement analysis for forecasting macro. (h) Accounting conservatism in addition to monitoring. (i) The reaction of shareholders to the impact of section 404 Material Weaknesses in the quality of financial reporting. (j) Software development costs of the lending decisions. (k) Is the global financial crisis to get the impact of the issuance of going concern opinion on the company can survive. (l) Are the consequences of the restatement announcement restatemen equally between single and repetitive. (m) Implement a protocol for assessing whether an aggregate (broad market) in measuring the quality of accounting can be a factor that affects the price of systematic risk. (n) Influence of 'real time reporting' using corporate events as event information to changing market consensus 8ks in different reporting regimes. (o) The role of accounting consistency in areas such as debt contracts and contract management compensation. (p) How demographic factors affect the sensitivity of investors to the strategic relevance and assessment of indicators of environmental, social, and governance. (q) Measure actual changes in the quality of sustainability reporting for a certain period. (r) The risk committee on the results of financial reporting. (s) Properties of the projection error probability-proportional-to Size and its sustainability for use in the estimation.

B. Management Accounting and Behavioral Accounting

Expanding the role of the management accountant: (a) how the elements of other financial incentives (team-based salary schemes), supplementary or replacement of the utility salary bebasis performance in dealing with different control (b) Mechanisms that can prevent excessive allocation of employee effort to become the main indicator of the company's performance. (c) Factors that encourage the adoption of a new accounting system such as the need for fundamental changes to the social fabric of the organization, to test whether there is a difference when the pioneers of the change comes from within or outside the organization, and the importance of institutional facilitator to foster acceptance of the accounting changes. (d) Factors that can minimize bias in participation in the budget such as the level of direct involvement superior to the performance of subordinates. (e) Advantages/disadvantages of communicating information to facilitate budgeting and performance Transactive Memory System, the impact of the structure of

individual versus group interests against TMS structure, and the impact of competition compensation scheme at TMS. (f) The influence of the quality strategy in a multidimensional performance evaluation arrangements including BSC. (g) Are the effects of satisfaction can be reduced through the use of a more formal recognition that allows employees to easily compare performance with their peers. (h) Why the board chose to extend the CEO's contract horizon than alternative mechanisms other controls. (i) Interaction between risk and control within the alliance, as well as further exploration of the alliance and specific risk using other methodological approaches. (j) The design options in executive compensation analysis. (k) The effects of activity and favoritism towards performance evaluation into the private sector where the head office to evaluate the performance of various divisions.

Extension (extension literature) & Improvement of research methods: (a) Adding moderating variables (CEO-related uncertainty, CEO motives do divestitur and diversification). (b) Other institutional factors that can inhibit or worsen the size of compensation as well as exploring the specific implications of the size of compensation as under what circumstances the cost of such measurements arises, how a certain size can affect the cost, and whether the compensation measurement strategies affect the evaluation of subordinates. (c) A model agency that is more complex in the relationship between CEO compensation and performance in the past. (d) Adding the expensive acquisition of information in theory penganggaran participation. (e) Using a cross-country sample to examine whether the form of the company and corporate governance mechanisms can reduce the level of state oportunis action after the adoption of SFAS No. 151. (f) Adding the study period to see the award system design creativity in the group and add the role of moderation in the competition in the relationship between the design of a system of incentives, cohesion and creativity within the group. (g) Multinational such as organizational design, incentives, and financing decisions. (h) The industry case studies, unique techniques in leverage and institutional details of a specific industry to gain a better understanding of the relationship between uncertainty and the cost structure. (i) Boundaries endogenously in budget negotiations that emerged from the study period using a lot of years.

Others: (a) The extent to which the productivity of discount/premium can explain the diversification. (b) Are the effects of satisfaction can be reduced through the use of a more formal recognition that allows employees to easily compare performance with their peers. (c) Whether managerial incentives influence the behavior of costs in testing different settings such as the determination of bonuses and promotion decisions that affect the cost of labor. (d) The cost to establish and maintain Internal Control Over Financial Reporting is more important than the combination of reporting and operational benefits. (e) How is the distribution of information between supply chain partners affect the distribution of profits between the supply chain. (f) Communication management by implementation of

controls and determining whether the negative reaction of employees of internal control can be reduced if employees understand the purpose of controlling it. (g) The process of target setting affects the relevance of performance in the past and targeting in the future.

Behavioral Accounting

The influence of human behavior to the accounting systems: (a) The impact of board composition by gender through group dynamics. (b) Do managers involved in making the strategy more successful in interpreting external information. (c) Disclosure management can affect the level of rounding EPS which can reduce the cost of analysis to provide a more accurate estimate. (d) The differences among firms in addressing material errors are detected and how they consider the possibility of undetected errors. (e) The behavior of psychopaths cheating. (f) The risks taken by the manager or the investment behavior will be influenced by the initiation of 'clawback'. (g) Strategic disclosure & examine how changes in the behavior of the disclosure, the market reaction at a rate different revelations.

The influence of accounting systems on human behavior: (a) The influence of the bonus and penalty contract if the principal has the confidence that he trusts its employees. (b) How segmented voting regulations affecting the management incentive to explore alternative methods of expropriation & examine how regulation affects voting segmented combined advantages of both minority shareholders & controlling shareholder. (c) How do the other components of the environmental performance evaluation and bonus systems can complement the use of stock-based compensation so that organizations can enjoy the benefits better and reduce costs in order to motivate employees. (d) Whether and how the formation of individual reputation can affect the behavior of employees and the company when the company can replace a pkerja with new workers who can be paid less. (e) Moderators factors of the behavioral aspects such as practices, controls, or incentives that may influence the propensity managers to know the cognitive dissonance when making investment decisions for assets previously impaired. (f) The influence of social norms on participatory budgeting. (g) How conservatism affect reporting incentives, the real activity of the company, and how institutional investors reacted to the financial crisis differs between companies that are more conservative and less conservative company.

The treatment can affect the subject's behavior: (a) The difference in treatment of investors to the items disclosed and recognized influenced by differences in reliability/factors related to information processing, has different implications for standards makers & practitioners. (b) Difference between the intensity of competition and managerial incentives in determining bonuses. (c) Does the department investor relations would increase the credibility of management.

The research methodology & Others: (a) Using an experimental method to test the effect of accounting expertise to the strategic integration of sustainability initiatives. (b) Consider the types of conflicts of interest in the role of institution investors. (c) Why are there companies that claim their code of ethics and some are not. (d) Is the relative influence of performance information (RPI) in a different compensation contract will also occur in situations where the participants work in an environment that far apart. (e) How understanding of users of financial statements to influence the auditor's assessment of the deficiencies in internal control. (f) the development of a theoretical explanation and defense relationship between the companies. (g) Important factors that encourage outsourcing and determine which party outsource and when to start. (h) How does the board of directors face increased risk in companies that have high growth option. (i) Tested the cognitive reactions to different types of accounting information. (j) The relationship between several factors that affect the behavior of "sticky cost" and expectations of profitability in the future. (k) Macro effect on the behavior of corporate reporting and disclosure. (l) The shape of the function of the value of participants such as individual differences between managers who can make a difference that can be predicted to show a preference-based accounting presentation. (m) The perception of the person preparing the application of IFRS to become more positive as the new system is implemented and the benefits that have been realized. (n) The process of tracking or magnetic imaging techniques to investigate the cognitive mechanisms underlying subconscious decision. (o) The mechanism that dominates where employee ownership will affect the company's risk. (p) Elements that can drive the costs and benefits of collecting jens-type of information in the contract incentives. (q) The types of contracts between the company's CEO in addition to labor agreements and treaties CEO layoff money, as penjanjian change in control, profit sharing or royalty agreement that can also provide protection for the CEO. (r) The characteristics of institutions that support the use of performance measurement based on the unregulated market such as the embedded value.

C. Auditing & Profession Ethics

Quality Audit: (a) Test new variables related to the impact on audit quality such as the composition of the audit team, the allocation of the audit work, the influence of internal audit assistance, the quality of the client's financial reporting system, the different functions of the production firm, turnover costs, auditor expertise and complexity of the client. (b) Adding/differentiate samples to prove that the country transparent report will describe the quality of the audit. (c) The use of alternative audit quality measures other than accrual. (d) Consider organizational factors that can contribute to the success of the resolution of audit challenges. (e) Aspects of audit confidence that may significantly affect the design, execution and results of research so as to improve the understanding of the audit and improve quality and

increase efficiency in the audit. (f) Whether the career, social relationships and family background influence the variation of quality of audits among auditors. (g) What approach can improve the overall quality of the audit. (h) Using another proxy for audit quality. (i) Whether audit quality is higher because of better training programs. (j) Audit quality may affect the price premium offered, the possibility of the settlement agreement and the values that were formed then during the announcement of mergers & acquisitions. (k) Non-profit organization audit quality regulations vary between different countries.

Risk Audit, Audit Evidence, Audit Report: (a) Using variables auditor specialization as a moderating variable to test the effect of audit evidence, materiality limits, type of misstatement of the audit risk. (b) Experience & gender audit staff in view of the influence of social mismatch between the audit staff and client management in consideration of audit evidence. (c) The new evidence of the role of the internal audit function in a financial statement audit. (d) The communication gap in the standard audit report public and private companies.

The Audit Committee: (a) The use of institutional theory to explore whether the audit committee has been sociable from time to time regarding the approach disagreement between the auditor and management accounting. (b) Develop proxies for the company and the status of directors related to the role of the status of the company in agreement with expert financial accounting of the audit committee. (c) The relationship between the CEO and the Audit Committee could hurt the company. (d) Adding other variables such as experience in the same industry to see the effect of accounting expertise to the audit committee of non-GAAP earnings. (e) Using experimental methods to look at the relationship between the audit committee and resolutions incentives in detecting Mistatement. (f) The relationship of quality of financial reporting and the audit committee of the stock options by using proxy different quality of financial reporting in addition to conformity with the analyst forecast.

Auditor Decision: (a) Making decisions based on the Internal Audit Function and how it impacts the effectiveness of the audit process or the selection of audit procedures. (b) Ambiguity information to the auditor's decision in other contexts such as financial risk assessment, evaluation of evidence, the negotiation of the reporting differences, and others. (c) Differences in the decision-making process auditor. (d) Review the establishment of a decision support system associated with the interaction of the auditor made as simple as possible so they can see the results of his choice with ease. (e) What conditions the auditor wants to take strategic information when making decisions going concern reporting. (f) Test with the auditor's decision to revise the audit plan and improve testing. (g) Whether the customized code of conduct will be more principle-based or rules base, can affect the possibility of limiting auditor aggressive management reporting practices or

improper. (h) Whether financial incentives can weaken the influence of the 'client identity strength against the auditor judgment.

Costs and Benefits: (a) The likely costs and benefits that would arise from using the courts designated by the expert evaluators in the case of professional negligence. (b) Costs and benefits that are affected by the added value of audit services from the client's perspective. (c) Costs, benefits, implications and consequences of the PCAOB inspection process. (d) Trade off between quality and cost in the internal audit activity. (e) Why non big four auditors failed to agree on the price of audit and other reporting services. Why successful auditor does not charge higher than the previous auditor to high-risk clients. (f) The trade off between economic benefits and potential costs in negotiating the audit fee. (g) Effect of CEO turnover of the determination of audit fees by separating internal and external CEO turnover.

Attitudes & Auditor Behavior: (a) Identifying context and specific situation in the case of negligence that can increase the likelihood of irregularities auditor and increase liabilities auditor to audit clients, especially high-economic-importance. (b) Why auditor failed to include an explanatory paragraph in the standard recommendations or inclusion is needed. (c) Add cultural factors, the composition of the team engagement and experience of the audit team with client sectors, which may affect the auditor's ability to detect misstatements and audit adjustments. (d) How auditor treat clients with risk management and how to profit earnings management change auditors error. (e) The role of the auditor in detecting and revealing material error. (f) Behaviors that support best practice and to facilitate the setting of standards for planning "audit groups". (g) Factors that affect the auditor's expectations as motivation, behavior, credibility, mood, influence and social goals. (h) Is fear a less experienced partner regarding post audit review or whether the perception of the post-audit review is contingent factors such as the level of auditor skepticism and confidence in their performance. (i) How family ownership affect the company's auditor uses a cross-country sample. (j) Why auditor can affect reporting and disclosure of related party transactions. (k) Whether by providing the internal audit report to external stakeholders can influence the internal auditor accountability to the audit committee and management. (l) factors that can predict success in the future in a more specific path (skill work together in a team). (m) Using a larger sample and test the additional variables regarding factors that could affect the objectivity of the auditor (n) Using experimental methods to see the causal effect of each variable in gender discrimination. (o) The negotiation process regarding accounting disagreements between management, external auditors and the audit committee.

Audit jobs" (a) Model of ambiguity aversion (dealing with cases of bilateral obligations or the issue of optimal risk sharing). (b) The effect of a reduction in workload and other areas of the audit profession such as inspection findings and

reports of internal control weaknesses. (c) Various types of different material weaknesses in financial reporting risk assessment. (d) The level of confidence in the internal auditor outsourcing versus in-house using IAF recommendations (tests of controls/financial reporting). (e) Broaden understanding of the Big N audit premium in the market in another location, or any other period, and other client segments. (f) Is the use of Accounting Standard No. 5 is better than US No. 2 in the long term to carry out an audit of internal control over financial reporting. (g) How the company responds to the initiation and changes in social performance ratings of audit practices and other business practices. (h) The current state of planning the audit including risk assessment. (i) The company's employees & auditors in detecting internal control deficiencies and remediation through time, which is associated with the characteristics of the company and the quality of financial reporting. (j) More specific parameters as appreciation in determining the specific measurement units boundaries and incentives. (k) The difference in sensitivity in developing the advantages and limitations of the risk-based audit. (l) The usefulness of auditor going concern opinion for management. (m) Is supposed to use audit sampling error rate lower than that used previously or justification for the use of a higher error rate. (n) Training auditors to perform the analysis procedure using cognitive skills and training methods. (o) How specialists 'fraud' to measure the accuracy of the role that affect their contribution to the audit.

Non-Audit Services & Audit Fees: (a) Multiplying the sample to the smaller company of the non-audit services. (b) The governance environment other than in Europe and US to be able to determine better how regulation affects the perception of investors in non-audit services. (c) Retest auditors providing non-audit services and the effectiveness and efficiency of the audit before and after SOX audit report lags. (d) The impact of differences in audit fees from the aspects of industry expertise vs. knowledge supply chain. (e) Investigate how the interlocking affect the audit fee and tenure auditor. (f) Other non-financial factors that may affect the audit fee. (g) Extending the sample using all sectors within the industry and use another measurement of the intensity of the competition to test whether the auditor is paid is higher for companies that industry competition is higher.

Others: (a) Using samples from a variety of university in researching a career interest in Big 4 and non-Big 4. (b) Negatively influence between audits and restatements. (c) Influence tenure audit partner of the cost of equity capital by using the measurement of the cost of other equity. (d) Light on the impact of outsourcing and offshoring on the perception of third parties of the professionalism of auditors and auditors potential associated with the view of the government agency against public accountant firms regulatory & aspects of professionalism. (e) Using the case and other participants in the experiment regarding whistle blowing. (f) Adding sample in experimental methods that an experienced auditor to see the effect of different extreme experiences in error management in public accountant firms.

(g) Tenur influence on the relationship between the audit report lags and restatement in the future or the efficacy of the audit effort on the audit report lags. (h) Changes in the behavior of temporary or long-term to the going concern audit opinion. (i) The effect of the rise of the inspection system in the world in the last decade and the publication of the results of its review the firm in connection with a defensive attitude auditor in planning the audit. (j) Whether some of the characteristics of the different local accountant firm affect the accuracy of earnings announcements earlier or market reaction to earnings announcements. (k) The quality of the internal audit function to the management of 'misconduct'. (l) Generalize the results of research using other factors such as institutional, political, and cultural environments different. (m) Is the 'restatement' influence investor perception of the local office and whether the replacement auditor less influence investor perception. (n) How differences in audit documentation affect the auditor's ability to keep their jobs from different evaluators. (o) Is the external audit can enhance shareholder value. (p) Develop a deeper understanding of the characteristics and resources that are affected by the internal audit function within the family company than a company that is not a family company. (q) Does the perception of internal audit would be more appropriate if the individual who has professional experience longer or with individuals who have been educated and trained in addition to traditional accounting disciplines. (r) Audit of financial statements in assessing the CSR report.

D. Accounting Education

Doctoral program, Process and learning system, Evaluation of Learning:

(a) Preparation, teaching loads, the responsibility of teaching doctoral students. (b) Gender equality among colleagues and graduates of the department of the university doctoral program that has high ratings. (c) The interests of doctoral students take a field audit and tax. (d) Effective method that can combine a variety of educational purposes at universities. (e) The contents of the course introduction to accounting and theoretical learning approaches worldwide. (f) How and why the mediating variables respond to interventions or changes in the learning environment. (g) The relationship between audio clip, heavily accented lecture and student learning. (h) The benefits of using an online homework and intelligent tutoring system manager for the whole semester. (i) The barrier of employees to engage in the learning process and how to solve them. (j) Learning superior influenced by compensation in accordance with the rules pathways commission (2012). (k) Individual factors such as personality characteristics that may influence the effectiveness of the particular quiz format. (l) Using quantum simulation cycle accounting tutor to determine the ability of students in the subject of financial accounting.

Others: (a) The differences between the actual ethical behavior of professionals. (b) The type of instructor or student learning ways to improve the understanding

of the important factors in considering the manufacture of subjects, both traditional and online. (c) Multiply the sample on teaching skills of negotiation with the accounting curriculum. (d) Understanding the role of academia in the review after the implementation is based on the interpretation of FASB 48. (e) The role of decision-makers in developing accounting policy on accounting education can provide the best service to the public. (f) The research sample to accounting academics outside the US on ethics in the relationship between accounting academics and external links. (g) How and why some in the university sector is more successful in its work related to the preferences of scholarships obtained. (h) Adding variable lazy users and frustration in the online learning environment.

E. Good Corporate Governance, Corporate Social Responsibility, Fraud

(a) The relationship between managerial ability and earnings management as well as the interrelation between the ability and infrastructure to improve the quality of earnings (b) The governance that can better improve the actual performance of the organization. (c) Combining information relevant to CSR that helps analysts forecast models and the type of information that is useful for forecasting. (d) Long-term performance of the company. (e) Studying activity in addition to the voluntary disclosure as face to face meetings, and understand how small and medium companies can increase visibility, investor base and market valuation. (f) Use of technology and the economic consequences of further against the company. (g) Influence of CSR performance to estimate the fundamental value as it explicitly CSR performance assessment also raise investor awareness of the influence of CSR performance against the estimated fundamental value. (f) Carbon emissions and the components of the value of the company. (h) Propositions of positive theory in CSR where managerial compensation contracts include social performance. (i) The success of some of the ways service providers to meet the appraisers CSR benefits to prospective clients. (j) Is a different penalty structures can reduce the appearance of fraud by individuals or corporations. (k) Reporting strategy testing including anyone who did and did not do overlapping the minimization tactics.

6. CONCLUSIONS

Accounting Research Topics & Research Agenda for the Future:

1. For financial accounting and capital market topics, sub-topics most studied is the level of earnings management in managers, accounting data in addition to earnings as a measurement at the corporate level and the implications for the financial sector, economic consequence study and the consequences of regulation. Agenda for future research include research on changes in the regulatory environment, changes in standards, policies and regulations; return

- expectations related to earnings, earnings quality, profit recognition; disclosure and research methods.
2. For management accounting and behavioral accounting topics, most researched is expanding the role of the management accountant into enterprise performance management, budgeting and the methods/ strategies to change human behavior. Agenda for future research include research on expanding the role of the management accountant, the extension of variables, the improvement of research methods, the effect of human behavior on the design, construction and use of accounting systems, the effect of accounting systems in human behavior and treatment can affect the behavior of the subject.
 3. The main focus of auditing topics are audit quality, audit fees, audit judgment and material weakness. Agenda for future research include research on the quality of audits, audit risk, audit evidence, audit report; audit committee, auditor's decision, costs and benefits, attitudes and behavior, audit work, non-audit services, audit fee. In Indonesia, sub topics information system is more varied which includes E-Procurement, Accounting Information Systems, Internal Control Systems, Internet Financial Reporting, Enterprise Resource Planning, E-Government, User Satisfaction, knowledge Management and XBRL. Sub topic AIS and internet financial reporting is the most dominating. Topics the ethics of the profession in Indonesia is also very rare in demand.
 5. Topics accounting education is still in demand, but the topic of ethics education qualifications and soft skills are less. Agenda for future research include research on the quality of the organization of education in a doctoral program; process and evaluation system of teaching and learning. The topic of corporate governance is still dominant and suggested. Topics CSR is still more desirable than Fraud.

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