

EMPIRICAL EVIDENCE OF MANAGEMENT CONTROL SYSTEM IN THE EMERGING MARKET

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Abstract

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This study reviews and evaluate the development of management control system (MCS) research, specifically in Indonesia. A control system is one of the most critical things for organizations to achieve their goals (Grabner & Moers, 2013). A management accounting system is part of the organizational control system, which is important in providing information to assist managers in controlling their activities and reducing environmental uncertainty to achieve organizational goals. We conducted a mapping of research on MCSs published in various journals indexed by Sinta 2 in Indonesia. This study reveals that the direction of MCS research during 2000–2022 in Indonesia predominantly focused on organizational performance, business unit performance, management accounting practices, and quality of government financial reports. It is expected that future studies explore these areas more, and expand to other aspects such as conducting cross-country studies on MCS to get international insight into how MCSs work in micro, small and medium enterprises (MSMEs) is another interesting area.

Keywords: Management Control System, Management Accounting, Strategic Management

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1. INTRODUCTION

The development of technology that is happening now seems so fast (Khan et al., 2021). The existence of this technological development has resulted in an increasingly competitive business climate (Wynn & Olayinka, 2021). The business competition climate is changing from technology competition to information competition (Faisal & Prabowo, 2000; Makalew, Jan, & Karuntu, 2019). It is not surprising that this information competition has become an essential thing (Faisal & Prabowo, 2000), because, with the information generated, it can affect the company's overall activities in the future (Widyarti, Wahyudi, & Hersugondo, 2021). Therefore,

accurate, relevant, and timely information is very important for decision-making (Dilla, Janvrin, Perkins, & Raschke, 2019; Miller, 1987).

In Indonesia, business growth in big cities is getting better and better and growing from time to time (Suci, 2017). This requires business organizations to improve the quality of their operational, production, and control systems (Febriana, Wardayati, & Prasetyo, 2017; Grabner & Moers, 2013; SeTin & Augustine, 2020). Considering that the control system is often not given much attention by business organizations, even though the role of the control system is one of the key success factors of the organization (Anjumi & Yaya, 2018; Karsam, 2017; Mahmudah & LS, 2017).

An organizational manager also needs to ensure that resources are bought and used effectively and efficiently in achieving organizational goals (Astini, 2018; Kafetzopoulos, Psomas, & Gotzamani, 2015). Theoretically, this is known as the science of the management control system (MCS) (Adiputra, Gani, & Rossieta, 2020; SeTin & Augustine, 2020; Schäffer, Strauss, & Zecher, 2015).

Various efforts have been made so that the company can survive in a competitive business world (Bai, Quayson, & Sarkis, 2021; Makalew et al., 2019; Siminică, Crăciun, & Dinu, 2015). Companies are required to realize their long-term strategies. These long-term strategies are translated into a series of company activities, so that performance measurement from a financial perspective is no longer adequate, so a comprehensive tool is needed that can measure performance from various perspectives (Adiputra et al., 2020; Ciptani, 2000; Wu, Do, Nguyen, Anridho, & Vu, 2020). Measurement of company performance, which is too emphasized from a financial point of view, often omitted another point of view that is, of course, no less important. For example, in measuring customer satisfaction and the adaptation process to a change, in performance measurement, a balance is needed between financial performance measurement and non-financial performance measurement (Ciptani, 2000; Rampling, Eddie, & Mir, 2011; Widener, 2006). This balance between financial and non-financial performance measurements helps companies to know and evaluate their overall performance (Grafton, Lillis, & Widener, 2010; Shen, Ma, Wang, Pan, & Meng, 2019).

The control system is one of the most important things for organizations to achieve success by achieving organizational goals (Grabner & Moers, 2013). Management accounting system planning is part of the organizational control system, one of which is to provide important information to assist managers in controlling their activities and reducing environmental uncertainty to achieve organizational goals (Sukirman & Sari, 2012; SeTin & Augustine, 2020). The products produced by the management accounting system are management accounting information, such as information about costs (Adler, 2011; Elhossade, Zoubi, & Zagoub, 2022; King & Clarkson, 2015). Traditionally, management accounting information is dominated by financial information, but in its development, it also provides non-financial information (SeTin & Augustine, 2020). This management accounting system is defined as the characteristics or attributes of information comprising broad scope, aggregate, timeliness, and integration (Chenhall & Smith, 2011).

If there is no control within the organization, then each will work for their own interests and ignore the interests of the company (Eveline, 2017; Zulkarnain, 2013). With the control, each action will be evaluated. Is it in a line with the results of the action and the action plan? (Martini, Sari, & Wardhani, 2015). If there is a deviation, it is necessary to find the cause as a corrective action (Adiputra et al., 2020). Control cannot be implemented on the results of the action because it has already occurred. What needs to be controlled is the planning and implementation of ongoing activities. For this reason, fast and precise information is needed so that any action that shows

symptoms of going out of control can be detected immediately (Adiputra et al., 2020; Febriana et al., 2017).

Not only used to achieve goals (Astini, 2018; Kafetzopoulos et al., 2015), MCSs are also used to improve organizational performance for the better (Elhossade et al., 2022; Ulrich & Güler, 2021). The performance of this organization can be measured financially or non-financially (Ulrich & Güler, 2021). Non-financial performance can be measured from the point of view of employees and customers (Duh, Xiao, & Chow, 2008) because the employee-oriented measurement is important (Schäffer et al., 2015). The recording of company activities as management accounting information is the basis for management in carrying out the planning, coordination, and evaluation process (García Osma, Gomez-Conde, & Lopez-Valeiras, 2022). Managers have guidelines for determining future policies based on management accounting information (Otley, 1980). Using this management accounting information assesses the performance of a company and the level of achievement it achieves each period (SeTin & Augustine, 2020).

In a company, an MCS is very necessary because it plays a major role in the company's development (Farida, Sunandar, & Aryanto, 2019; Farida & Rozini, 2016). If there is no management control in a company, then the company will automatically be very vulnerable to setbacks (Aryani, 2009). If the control system in a company is very good, then the company will be very developed (Ratnaningrum, Latifah, Suyanto, Aryani, & Setiawan 2018). Of course, every company has its own standards for management control. The better the control system, the better the company's performance (Adler, 2011; Aryani, 2009; Praptapa & Rokhayati, 2012; Utomo, Machmuddah, & Oktafiyani, 2019). But there are also many companies that think little about MCSs therefore few large companies have experienced a setback or even gone out of business (Joung, Carrell, Sarkar, & Feng, 2013; Thusavat & Kanchana, 2007). Seeing this reality, every company needs to review the existing management control system.

This literature review research observes the development of MCS learning from time to time in Indonesia. Of course, there is a lot of literature that researches this theme (Adiputra et al., 2020; Febriana et al., 2017; Su, Baird, & Schoch, 2015; Syaifudin, Ritchi, & Avianti, 2020), but in Indonesia, no one has done it yet, so that these documented findings can provide knowledge and a brief review of the direction of the development of management accounting (MCS) during the years 2000-2022. This study conducted a mapping of research journals on MCSs from various publishers indexed by Sinta 2 in Indonesia. The Sinta Index (Science and Technology Index) is an online scientific portal managed by the Ministry of Education and Culture, Research and Technology, providing a list of accredited national journals. Sinta is also a database or data center for accredited national journals. Thus, it can be used as a destination for reference seekers as national journals with quality that has been recognized by the Ministry of Education and Culture, Research and Technology. The findings of this study are also to determine the important position of MCSs in Indonesia, both industrially and organizationally.

The mapping process of the literature analyzed is very structured, starting from 2000 to 2022 to provide updated opportunities for future researchers regarding management control systems, as well as provide a complete understanding of the study of MCSs in Indonesia, through the simplification of this literature review study. Of course, this provides a very important contribution for future researchers to rethink the strategic position of MCSs in the future.

This research is structured with several sections that are useful for readers to make it easier to understand the concepts, models, and contents of this research. This research is divided into five sections. Section 1 describes the introduction which is shown at the beginning, then Section 2 discusses the literature review, where a collection of previous literature carefully described and connected practically is presented. Section 3 provides the research methods used to solve this research problem. Section 4 contains the results and discussions with some of the previous literature in Section 5. The final section of this research, Section 6, describes the conclusions from the results of the research that has been carried out and opportunities for useful information for interested parties, and the shortcomings of this research which are expected to be improved by further researchers.

2. LITERATURE REVIEW

As a field of research, management accounting is a productive area and produces many findings that have been used in the business field since the last century (SeTin & Augustine, 2020). Management accounting research, which started with a focus on cost accounting, has now covered a wide variety of domains (Elhossade et al., 2022). The research areas covered vary, ranging from managerial techniques, such as cost analysis (SeTin & Augustine, 2020) and break-even point (Setyaningsih & Nengzih, 2020) to environmental and quality management. Conceptual backgrounds are increasingly diverse, from economics (Chen & Chen, 2021), organizational theory (Chen & Chen, 2021), psychology (Carter, D'Souza, Simkins, & Simpson, 2010; Eriksson & Svensson, 2018), operations research (Huang & Li, 2018), to sociology. The research methods used to explore and exploit the world of management accounting are also increasingly complete and comprehensive, starting from field research methods, cases (Chatfield & Reddick, 2019; Clark, Mauck, & Pruitt, 2021; Wang, 2011), experiments to the archive (archival) (Ho, Lu, & Lucianetti, 2021). Several developments are in line with the criticisms and expectations that suggest the integration of the field of management accounting with the wider organizational context, so that management accounting dwells not only on the design of new techniques and systems that are poor in relevance.

The literature shows that, from time to time, management accounting research undergoes continuous changes. Management accounting research topics are classified into three major sections: cost accounting, management control, and other topics. Even, Harris and Durden (2012) highlight four areas of management accounting research: management control, cost accounting, intellectual resource management, and other areas.

These two researchers reviewed 138 scientific papers published in four reputable international journals, namely the *Journal of Applied Management Accounting Research* (JAMAR), *Management Accounting Research* (MAR), the *Journal of Management Accounting Research* (JMAR), and *Accounting, Organizations and Society* (AOS). This study is also in line with the analysis conducted by Lindquist and Smith (2009), both from the perspective of library sources and from the point of view of the management accounting classification used. The difference is that Lindquist and Smith (2009) focused more on JMAR's experience in the first twenty years of its publication. They reviewed 186 articles published by the journal during the period from 1989 to 2008. In addition, the last two researchers studied RAM more broadly in terms of research methods and theories used. Other literature reviewed 231 management accounting articles written by Australian researchers from 1980 to 2009 in 10 world-renowned journals, namely *The Accounting Review* (TAR), the *Journal of Accounting Research* (JAR), *Contemporary Accounting Research* (CAR), the *Journal of Accounting and Economics* (JAE), *Accounting, Auditing & Accountability Journal* (AAAJ), *Behavioral Research in Accounting* (BRIA), *Accounting & Finance* (A&F), AOS, MAR, and JMAR. Previous research such as Duh et al. (2008) reviewed 283 management accounting articles published by 18 leading Chinese journals, mainly *Accounting Research* (AR) and *Finance and Accounting* (FA) during the period from 1997 to 2005 (Kihn & Näsi, 2010) also analyzed and synthesized 43 doctoral studies in management accounting published in Finland from 1990 to 2009.

The whole study shows that the field of management control, which mainly contains budgeting research (Setyawan, Priyono, & Iswanaji, 2017), organizational control (Zhu & Westphal, 2021), and performance appraisal (Fandeli, Hasan, & Amrina, 2020), still dominates RAM. Although having a downward trend, the field of management control holds a share of 69% according to Chenhall and Smith (2011), 53% (Lindquist & Smith, 2009), and 47% refers to Duh et al. (2008). In Finland, although management recognition research only shares 37%, it can still be said to have a significant portion (Kihn & Näsi, 2010).

3. RESEARCH METHODOLOGY

This research was conducted using a literature review method. Literature review research is research that examines or critically reviews knowledge, ideas, or findings in the body of academic-oriented literature as well as formulating theoretical and methodological contributions to certain topics. In this study, what was studied were articles from the Sinta 2 accredited journals got using the keywords "management", "budget", "control system", "management control system", "balanced scorecard", "locus of control", "budget slack", and "control". From these keywords, there were 29 journal publishers registered with Sinta 2, with 5,644 articles, and articles with themes that match keywords (MCS) were 61 articles or about 0.88% or 1%. Each journal is searched according to keywords. This is under the article written by SeTin and Augustine (2020). Those keywords are still "management" and "accounting" as done by

Ratnaningrum et al. (2018). So that the authors classify specifically to the MCS. This literature review uses literature/articles published in 2000-2022, which can be accessed in full text in pdf and scholarly formats (peer-reviewed journals). The reviewed research journal articles on MCS have been published in the Sinta 2 accredited journals in Indonesia and can be accessed for free or in an open journal.

This literature review was analyzed using the narrative method by grouping similar extracted data according to the results measured to answer the objectives, then collected and made a journal summary, including the name of the researcher, year of publication of the journal, research title, method

and summary of the results or findings. The summary of the research journals has been entered in the tables according to the format. To further clarify the analysis of the abstract and full text, the journals were read and examined. The journal summary then analyzed the contents of the research objectives and research results/findings.

4. EMPIRICAL RESULTS

The selection process for research journals is quite strict, so the results of the tabulation of journals that have been carried out are presented as follows.

Table 1. A number of Sinta 2 articles in Indonesia during 2000-2022

No.	Journal	No. of articles
1	<i>Journal of Accounting and Business Dynamics</i>	132
2	<i>Scientific Journal of Accounting and Management</i>	69
3	<i>Journal of Accounting and Financial Research</i>	222
4	<i>ASSET Journal (Accounting and Research)</i>	177
5	<i>Attestation: Scientific Journal of Accounting (ATESTASI)</i>	96
6	<i>Journal of Accounting and Finance</i>	392
7	<i>Journal of Accounting Studies</i>	72
8	<i>Scientific Journal of Accounting</i>	95
9	<i>Multiparadigm Accounting Scientific Journal</i>	420
10	<i>Journal of Accounting Dynamics</i>	223
11	<i>Journal of Accounting and Financial Review</i>	261
12	<i>Accounting Journal</i>	228
13	<i>Journal of Accounting and Business</i>	110
14	<i>Journal of Contemporary Accounting Research</i>	70
15	<i>Media Research, Accounting, Auditing & Information</i>	346
16	<i>Indonesian Journal of Accounting and Auditing</i>	345
17	<i>Scientific Journal of Accounting and Business</i>	249
18	<i>Indonesian Journal of Accounting and Finance</i>	206
19	<i>ASSETS: Journal of Accounting and Education</i>	148
20	<i>Accrual: Accounting Journal</i>	161
21	<i>Indonesian Journal of Sustainability Accounting and Management</i>	60
22	<i>Accounting Analysis Journal</i>	425
23	<i>Journal of Accounting and Investment</i>	388
24	<i>Journal of Accounting and Strategic Finance (JASF)</i>	65
25	<i>The Indonesian Accounting Review</i>	170
26	<i>The Indonesian Journal of Accounting Research</i>	355
27	<i>Journal of Islamic Accounting and Finance Research</i>	36
28	<i>Journal of Accounting, Business and Management (JABM)</i>	113
29	<i>International Business and Accounting Research Journal</i>	10
Total articles		5644

Source: Data tabulation, 2022.

Table 1 shows 29 publishers accredited by Sinta 2 with a total publication of articles during the years 2000-2022, namely 5644 publications. These publishers display scientific publications in accounting widely, including management accounting.

After the sorting or tabulation process was carried out, 101 articles were got according to the research theme, namely MCS. These 101 articles from 29 Sinta 2 publishers in Indonesia were spread from 2000 to 2022.

Table 2. A number of MCS articles indexed by Sinta 2 in Indonesia during 2000-2022 (Part 1)

No.	Journal	Total article	MCS (management accounting)	MCS (auditing)	Non-MCS
1	<i>Journal of Accounting and Business Dynamics</i>	3	3	0	0
2	<i>Scientific Journal of Accounting and Management</i>	2	1	0	1
3	<i>Journal of Accounting and Financial Research</i>	5	5	0	0
4	<i>ASSET Journal (Accounting and Research)</i>	6	2	0	4
5	<i>Attestation: Scientific Journal of Accounting (ASTETASI)</i>	2	0	1	1
6	<i>Journal of Accounting and Finance</i>	10	3	1	6
7	<i>Journal of Accounting Studies</i>	3	1	0	2
8	<i>Scientific Journal of Accounting</i>	2	1	0	1
9	<i>Multiparadigm Accounting Scientific Journal</i>	11	5	2	4
10	<i>Journal of Accounting Dynamics</i>	7	4	0	3
11	<i>Journal of Accounting and Finance Review</i>	3	1	0	2
12	<i>Accounting Journal</i>	5	4	0	1
13	<i>Journal of Accounting and Business</i>	2	1	0	1
14	<i>Journal of Contemporary Accounting Research</i>	1	1	0	0
15	<i>Media Research, Accounting, Auditing & Information</i>	3	1	2	0

Table 2. A number of MCS articles indexed by Sinta 2 in Indonesia during 2000–2022 (Part 2)

No.	Journal	Total article	MCS (management accounting)	MCS (auditing)	Non-MCS
16	<i>Indonesian Journal of Accounting and Auditing</i>	3	1	0	2
17	<i>Scientific Journal of Accounting and Business</i>	7	4	0	3
18	<i>Indonesian Journal of Accounting and Finance</i>	2	2	0	0
19	<i>ASSETS: Journal of Accounting and Education</i>	4	4	0	0
20	<i>Accrual: Accounting Journal</i>	2	1	0	1
21	<i>Indonesian Journal of Sustainability Accounting and Management</i>	2	2	0	0
22	<i>Accounting Analysis Journal</i>	3	2	0	1
23	<i>Journal of Accounting and Investment</i>	5	4	0	1
24	<i>Journal of Accounting and Strategic Finance (JASF)</i>	1	1	0	0
25	<i>The Indonesian Accounting Review</i>	1	1	0	0
26	<i>The Indonesian Journal of Accounting Research</i>	1	1	0	0
27	<i>Journal of Islamic Accounting and Finance Research</i>	1	1	0	0
28	<i>Journal of Accounting, Business and Management (JABM)</i>	2	2	0	0
29	<i>International Business and Accounting Research Journal</i>	2	2	0	0
Total articles		101	61	6	34

Source: Data tabulation, 2022.

Table 2 shows that 101 articles were got from 29 publishers discussing MCSs. The authors got it using the keywords “management”, “budget”, “control system”, “management control system”, “balanced scorecard”, “locus of control”, “budget slack” and “control” (SeTin & Augustine, 2020). Of

the 101 articles, which discussed MCS management accounting, 61 articles, only 6 articles are on MCS auditing, and 34 articles are outside MCS. This is a percentage of the total number of 5644 articles on MCSs, 61 articles, which is only 1%. This means that MCSs are still rarely written in the last 22 years.

Table 3. The object of research of MCS articles during 2000–2022

Journal	Total articles	Sector		
		Public	Private	University
<i>Journal of Accounting and Business Dynamics</i>	3	1	2	
<i>Scientific Journal of Accounting and Management</i>	1		1	
<i>Journal of Accounting and Financial Research</i>	5	1	4	
<i>ASSET Journal (Accounting and Research)</i>	2		2	
<i>Attestation: Scientific Journal of Accounting (ASTETASD)</i>	0			
<i>Journal of Accounting and Finance</i>	4		4	
<i>Journal of Accounting Studies</i>	1		1	
<i>Scientific Journal of Accounting</i>	1	1		
<i>Multiparadigm Accounting Scientific Journal</i>	5		4	1
<i>Journal of Accounting Dynamics</i>	4	1	3	
<i>Journal of Accounting and Finance Review</i>	1	1		
<i>Accounting Journal</i>	4		2	2
<i>Journal of Accounting and Business</i>	1	1		
<i>Journal of Contemporary Accounting Research</i>	1	1		
<i>Media Research, Accounting, Auditing & Information</i>	1	1		
<i>Indonesian Journal of Accounting and Auditing</i>	1		1	
<i>Scientific Journal of Accounting and Business</i>	4	1	3	
<i>Indonesian Journal of Accounting and Finance</i>	1		1	
<i>ASSETS: Journal of Accounting and Education</i>	4	1	3	
<i>Accrual: Accounting Journal</i>	1			1
<i>Indonesian Journal of Sustainability Accounting and Management</i>	2		2	
<i>Accounting Analysis Journal</i>	2	1	1	
<i>Journal of Accounting and Investment</i>	4	1	3	
<i>Journal of Accounting and Strategic Finance (JASF)</i>	1		1	
<i>The Indonesian Accounting Review</i>	1	1		
<i>The Indonesian Journal of Accounting Research</i>	1			1
<i>Journal of Islamic Accounting and Finance Research</i>	1			1
<i>Journal of Accounting, Business and Management (JABM)</i>	2		2	
<i>International Business and Accounting Research Journal</i>	2		1	1
Total articles	61	13	41	7

Source: Data tabulation, 2022.

Table 3 displays the object of research that has been carried out in 61 articles. The objects of this research are grouped into 3 sectors, namely the public, private and university sectors. Based on the observations made, it was found that 13 articles used research objects from the public sector, 41 articles conducted research objects in the private

sector, and 7 articles used research objects in the university sector. These results show that during the years 2000–2022, the direction of the research object used to examine the MCS is still dominant in the private sector, amounting to 67% of the total 61 articles.

Table 4. Research methods applied in MCS articles during 2000–2022

Journal	Total articles	Method				
		Survey	Experiment	Qualitative	Literature review	Case study
<i>Journal of Accounting and Business Dynamics</i>	3	3				
<i>Scientific Journal of Accounting and Management</i>	1				1	
<i>Journal of Accounting and Financial Research</i>	5	3			2	
<i>ASSET Journal (Accounting and Research)</i>	2	1			1	
<i>Attestation: Scientific Journal of Accounting (ASTETAS)</i>	0					
<i>Journal of Accounting and Finance</i>	4	3			1	
<i>Journal of Accounting Studies</i>	1	1				
<i>Scientific Journal of Accounting</i>	1			1		
<i>Multiparadigm Accounting Scientific Journal</i>	5	3		1		1
<i>Journal of Accounting Dynamics</i>	4	2			2	
<i>Journal of Accounting and Finance Review</i>	1			1		
<i>Accounting Journal</i>	4	4				
<i>Journal of Accounting and Business</i>	1	1				
<i>Journal of Contemporary Accounting Research</i>	1	1				
<i>Media Research, Accounting, Auditing & Information</i>	1					1
<i>Indonesian Journal of Accounting and Auditing</i>	1	1				
<i>Scientific Journal of Accounting and Business</i>	4	3			1	
<i>Indonesian Journal of Accounting and Finance</i>	1	1				
<i>ASSETS: Journal of Accounting and Education</i>	4			4		
<i>Accrual: Accounting Journal</i>	1			1		
<i>Indonesian Journal of Sustainability Accounting and Management</i>	2	1			1	
<i>Accounting Analysis Journal</i>	2	2				
<i>Journal of Accounting and Investment</i>	4	3			1	
<i>Journal of Accounting and Strategic Finance (JASF)</i>	1	1				
<i>The Indonesian Accounting Review</i>	1	1				
<i>The Indonesian Journal of Accounting Research</i>	1	1				
<i>Journal of Islamic Accounting and Finance Research</i>	1	1				
<i>Journal of Accounting, Business and Management (JABM)</i>	2			1	1	
<i>International Business and Accounting Research Journal</i>	2	1			1	
Total articles	61	38	0	9	12	2

Source: Data tabulation, 2022.

Table 4 describes the research methods used in 61 MCS articles during 2000–2022. The grouping is done into 5 research methods, including survey, experimental, qualitative, literature review, and case study methods. Of the 61 articles that were observed, it was found that 38 MCS articles used survey research methods, 9 MCS articles used qualitative research methods, 12 MCS articles used

literature review research methods, and 2 MCS articles used case study research methods. There is still a lot of opportunity for future researchers to research MCS using experimental methods because based on observations of the literature that has been done, this method was not found in several MCS articles published in Sinta 2.

Table 5. Classification level analysis of MCS articles during 2000–2022 (Part 1)

Journal	Total articles	Staff level (non-management)	Manager level	Organizational level	Department level	Business unit
<i>Journal of Accounting and Business Dynamics</i>	3		3			
<i>Scientific Journal of Accounting and Management</i>	1			1		
<i>Journal of Accounting and Financial Research</i>	5	1		2		2
<i>ASSET Journal (Accounting and Research)</i>	3			1		2
<i>Attestation: Scientific Journal of Accounting (ASTETAS)</i>	0					
<i>Journal of Accounting and Finance</i>	2	1		1		
<i>Journal of Accounting Studies</i>	1					1
<i>Scientific Journal of Accounting</i>	1					1
<i>Multiparadigm Accounting Scientific Journal</i>	5	1		4		
<i>Journal of Accounting Dynamics</i>	4		1	1		2
<i>Journal of Accounting and Finance Review</i>	1					1
<i>Accounting Journal</i>	4			2		2

Table 5. Classification level analysis of MCS articles during 2000–2022 (Part 2)

Journal	Total articles	Staff level (non-management)	Manager level	Organizational level	Department level	Business unit
<i>Journal of Accounting and Business</i>	1			1		
<i>Journal of Contemporary Accounting Research</i>	1		1			
<i>Media Research, Accounting, Auditing & Information</i>	1		1			
<i>Indonesian Journal of Accounting and Auditing</i>	1		1			
<i>Scientific Journal of Accounting and Business</i>	4		2	2		
<i>Indonesian Journal of Accounting and Finance</i>	2		1	1		
<i>ASSETS: Journal of Accounting and Education</i>	4			2		2
<i>Accrual: Accounting Journal</i>	1			1		
<i>Indonesian Journal of Sustainability Accounting and Management</i>	2			2		
<i>Accounting Analysis Journal</i>	3			3		
<i>Journal of Accounting and Investment</i>	4			3		1
<i>Journal of Accounting and Strategic Finance (JASF)</i>	1					1
<i>The Indonesian Accounting Review</i>	1					1
<i>The Indonesian Journal of Accounting Research</i>	0					
<i>Journal of Islamic Accounting and Finance Research</i>	1			1		
<i>Journal of Accounting, Business and Management (JABM)</i>	2			2		
<i>International Business and Accounting Research Journal</i>	2			1		1
Total articles	61	3	10	31	0	17

Source: Data tabulation, 2022.

Table 5 describes the level of analysis that has been carried out in 61 previous articles. This level of analysis is grouped into 5 categories, namely staff level, manager level, organizational level, business unit, and department level. The results of the observations found that 3 articles used the staff level (non-management), 10 articles were conducted at the manager level, 31 articles were conducted at

the organizational level, 17 articles were conducted at the business unit, while at the departmental level there were no MCS articles conducting research. This finding provides information that the level of analysis of MCS articles in Sinta 2 accredited journals during 2000–2022 was dominated by the organizational level, amounting to 50% of the 61 articles.

Table 6. A response rate of MCS articles (Part 1)

Journal	Article	Respondents	Response rate
<i>Journal of Dynamics and Business</i>	“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)”	200	46.5%
	“The influence of business strategy on management control systems — A study on state-owned enterprises in the strategic industry category in Indonesia”	60	N/A
	“Aspects of management leadership, integrated quality management practices and quality performance: Pls-path modeling analysis”	130	58%.
<i>Journal of Accounting and Financial Research</i>	“Implementation of functional management strategy its role on performance achievement of large scale timber companies in Palu city”	10	N/A
	“Effect of management control system and emotional intelligence on ATC staff performance with locus of control as moderating variables (case study at perum Lppnpi AirNav Indonesia)”	80	46.4%
<i>ASSET Journal (Accounting and Research)</i>	“The effect of management compensation on tax avoidance by moderating board of directors gender diversification and risk preference corporate executive in Indonesia”	101	N/A
<i>Journal of Accounting and Finance</i>	“The effect of characteristics of management accounting information systems on managerial performance with decentralization as a moderating variable”	35	N/A
<i>Journal of Accounting Studies</i>	“Emphasis budget and budget on budgetary slack in hospital”	60	N/A
<i>Attestation: Scientific Journal of Accounting (ASTETASI)</i>	“Management accounting practices and their contingent factors on MSMEs in SOE creative house (RKB) Gianyar regency”		N/A
<i>Journal of Accounting Dynamics</i>	“The quality of state-property reporting: determinants and intervening role of optimization management in Indonesia regional case”	76	N/A
<i>Accounting Journal</i>	“Impact of implementation of good university governance on managerial performance through the implementation of participatory-based budgets”	60	73%
	“Relationship of star ratings towards strategic management accounting (empirical study on hotel companies in south Sumatra)”	66	88%
	“The relationship of strategy and performance with the use of management control systems as moderating variables”	95	42%
	“Budget participation and internal control for better quality financial statements”	3 units	N/A

Table 6. A response rate of MCS articles (Part 2)

Journal	Article	Respondents	Response rate
<i>Journal of Contemporary Accounting Research</i>	"Management accounting information system, accounting information system, and managerial performance"	72	N/A
<i>Indonesian Journal of Accounting and Auditing</i>	"The effect of the intensity of market competition, strategies and environmental uncertainty on the use of management accounting systems and performance of business units"	800	12.75%
<i>Indonesian Journal of Accounting and Finance</i>	"The effect of corporate governance structure and audit quality on area of key management compensation disclosure in financial statements"	63	N/A
<i>Scientific Journal of Accounting and Business</i>	"Quality of apparatus, information system, internal control system and effectiveness of fixed asset management"	64	N/A
	"Relationship between management accounting systems and perceived environmental uncertainty on managerial performance"	100	N/A
<i>Indonesian Journal of Sustainability Accounting and Management</i>	"Corporate governance and strategic management accounting disclosure"	497	N/A
<i>Accounting Analysis Journal</i>	"The effect of total quality management to the performance of the company with the balanced scorecard approach as intervening variables"	35	N/A
	"Implementation of the balance scorecard as a performance measurement at Semarang city hospital"	80	N/A
<i>Journal of Accounting and Investment</i>	"Effects of customization and interdependence on the characteristics of information systems management accounting broad scope and aggregation"	87	38%
	"The effect of business strategy and uncertainty environment to relationship between information broad scope accounting system management and managerial performance"	44	N/A
	"Hot-fit framework approach in generalized structural component analysis in regional property management information systems: A test of reciprocal effects"	90	N/A
<i>Journal of Accounting and Strategic Finance (JASF)</i>	"Effect of use of management accounting systems on competitive advantages: business unit performance as a mediator (study of MSMEs in Palembang city)"	MSMEs scale company in the city of Palembang	N/A
<i>The Indonesian Accounting Review</i>	"The effect of religiosity and moderation of morality on fraud prevention in the management of village funds"	228	N/A
<i>Journal of Islamic Accounting and Finance Research</i>	"Coso-based internal control: Efforts towards good university governance"	184	N/A
<i>International Business and Accounting Research Journal</i>	"Working capital management policy and the financial performance of food and beverages companies in Nigeria"	10 food and beverage companies	N/A

Source: Data tabulation, 2022.

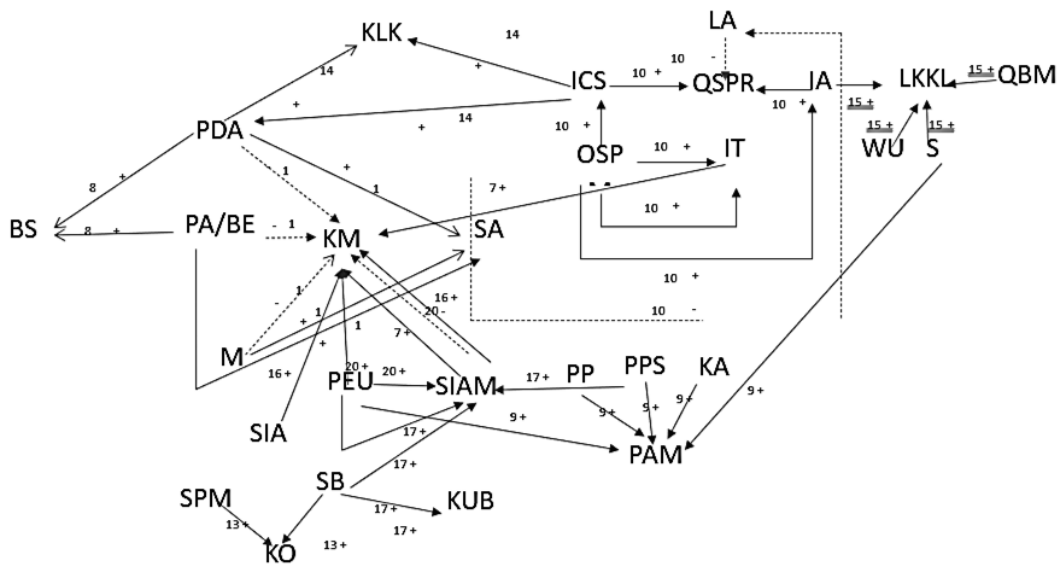
Table 6 describes the rate of return of the questionnaire on articles that use primary data involving respondents. Based on the mapping observations that the authors made, there are only a few articles that explain the rate of return of the questionnaire. The rest does not explain. This means that researchers tend not to include the rate of return or response rate in analyzing the questionnaire data that has been given not confirming the response rate.

The next analysis was carried out by applying the path mapping analysis method in the 61 articles that had been got. This path mapping is carried out to provide information on the direction of learning management control systems during 2000–2022 in Indonesia. The glossary presentation carried out is shown as follows:

- PDAs: Budget participation;
- PA/BE: Budget emphasis;
- M: Motivation;
- KM: Managerial performance;
- BS: Budgetary slack;
- ICS: Internal control system;

- QSPR: Quality of state property reporting;
- IT: IT usage;
- LA: Legal audit;
- HE: Internal audit;
- OSPM: Optimization of state property;
- LKKL: Central government's financial statement quality;
- QBM: Quality of the state's budget management;
- WU: Work units;
- S: Size;
- SAM: Management accounting system;
- PEU: Environmental uncertainty;
- PAM: Management accounting practice;
- PPS: Market competition;
- PP: Owner competition;
- KA: Qualification of internal accounting staff;
- SB: Business strategy;
- KUB: Business unit performance;
- KP: Company performance;
- DRAIN: Accounting information system;
- KO: Organizational performance;
- SPM: Management control system.

Figure 1. Sinta 2 accredited MCS article path analysis during 2000–2022



Source: Data tabulation, 2022.

Figure 1 above shows the direction of development of MCS research during 2000–2022 in Indonesia. The figure is compiled based on the literature that has been got and analyzed using path analysis, so it looks like that. Basically, the display is the same as several tables that have been prepared previously (see Tables 3, 4, 5, and 6). Based on observations, it is shown that the direction of MCS research in Indonesia leads to organizational performance (KO), business unit performance (KUB), management accounting practices (PAM), and the quality of government financial reports (LKKL).

5. DISCUSSION

Control is a process to ensure that activities lead to the desired goals (Eulerich, Kremin, Saunders, & Wood, 2021). To ensure this, good management is needed. The management control process itself includes all methods, procedures, and means, including the management control system used by all members of management, to ensure compliance with organizational policies and strategies (Anthony & Govindarajan, 2007). In the business world, MCSs play an important role in keeping an organization/company going concern in an uncertain environment (Gamariel, Bomani, Musikavanhu, & Juana, 2022). Changes in the internal and external environment, of course, have a major impact on today's business world. Importantly, an MCS can collect and use the information to evaluate the performance of existing resources, such as human, machine, and financial resources, while keeping in view the company's strategy (Hosen, Hui, Suliman, & Rahman, 2011). In the world of small business, it is also necessary to apply MCS, which is applied to set goals and can provide motivation for people in the company (Sanchez-Expósito & Naranjo-Gil, 2012; Axelsson, Johansson, & Rosensten-Berg, 2012).

Small companies also have a formal control system that is still basic in its application (Anthony & Govindarajan, 2007), so even a small company without control is very unlikely to achieve its organizational goals properly (Rosanas & Cugueró-

Escofet, 2012). This relates to MSMEs, which aim to create bigger companies in the future. Other researchers such as Davila (2005) and Axelsson et al. (2012) state that the success of a company does not solely depend on market conditions, but on an important condition of management's ability to carry out informal controls to become more formal. Therefore, the existing informal control system may play a very important role at every stage of the company's development.

Not all of the pieces of literature that have been reviewed in-depth, use research objects using MSMEs. This actually shows that MSMEs are still underestimated by some researchers because it is very difficult to get fundamental data and meet the perpetrators. However, this literature review was conducted hoping to provide information on opportunities for future researchers about the direction of MCS research so far in Indonesia, especially for MSME actors. Based on the results of a survey conducted by Ejiogu and Jain (2012) that small businesses are the "backbone" of economies worldwide by representing companies in democratic countries, the role of SMEs in the Indonesian economy can be seen from their current position in the business world. The current position of MSMEs is considered as 1) the key players in economic activities in various sectors (Latifah, Setiawan, Aryani, & Rahmawati, 2021), 2) the largest provider of employment (Fadilah et al., 2021; Tedjasuksmana, 2014), 3) important players in the development of regional economic activities and community empowerment (Jaya & Ilahiyah, 2020; Suci, 2017), 4) new market creator and innovation (Ediraras, 2010; Fadilah et al., 2021; Latifah et al., 2021).

6. CONCLUSION

The results of the collection and observation of several research works of literature conclude that the direction of MCS research during 2000–2022 in Indonesia leads to organizational performance, business unit performance, management accounting practices, and the quality of government financial

reports. MCS is still widely studied in organization's performance, it seems because many researchers like fundamental analysis in researching management accounting research, and fundamental data is easy to get because many companies have published their financial statements on the company's website and on the stock exchange floor (Indonesia Stock Exchange, IDX). MCSs are also investigated on various business unit performances of an organization because some researchers seem to still think that the bigger the company/organization, the more complex the business unit is.

This makes researchers interested in knowing the control capabilities of each of the organization's business units, thus affecting the sustainability of the organization in the future. Some researchers also detect management accounting practices in a survey in several organizations, literacy with this model seems to want to show the suitability of implementing the MCS adopted by organizations so far, so they want to bring up various unique findings from MCS to development of management accounting practices in the future. Some literature also shows the direction of MCS towards detecting the quality of government financial reports. This is interesting, because performing government institutions is very important to the public, especially their periodic information with this research. It actually shows that government

institutions have also started implementing MCS so that their performance and targets can be monitored by the public every year. Until now, some MCS literature provides various research directions, but it is still rare for MSMEs to apply it, this certainly opens up opportunities for future researchers to conduct MCS research with the MSME object in Indonesia. This research shows that government agencies have implemented MCS so that their performance and targets can be monitored by the public every year. Until now, some MCS literature provides various research directions, but it is still rare for MSMEs to apply it. This certainly opens up opportunities for future researchers to conduct MCS research with the MSME object in Indonesia. The researchers also have an opportunity to conduct a cross-country study to get international insight into MCSs.

This research has some limitations, such as the literature review process which is carried out only in Indonesia, considering the current industrial era, literature reviews should also be carried out in several internationally accredited journals in several countries to provide broader insights for researchers around the world. The journal selection process can also be done by adding journal criteria not only to the indexed journals of Sinta 2 but also in Sinta 1, hoping to provide more general and useful information for important decision-makers.

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