Business, Management, and Accounting Research Recommendation

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ABSTRACT

This study explores the development of business, management, and accounting research in Indonesia, focusing on publications indexed in SINTA (Science and Technology Index) from 2010 to 2023. Using a Systematic Literature Review (SLR) method, this research examines the patterns of publication growth, challenges, and opportunities faced by Indonesian academics and institutions in business, management, and accounting. The paper proposes the development of a Business Management Accounting Research Ranking (BMARR) platform to systematize and provide easy access to relevant publications. The findings show a significant increase in publications until 2022, but a decline occurred in 2023, indicating potential challenges such as stricter journal selection processes and academic incentives. This study also highlights the dominance of analytical methods in research, while experimental research remains less prevalent. The implications of this research are crucial for academic institutions and researchers to enhance the visibility, impact, and quality of research in the fields of business, management, and accounting in Indonesia. Further efforts are recommended to foster collaboration between academia and institutions and improve the standards of SINTA-indexed journals so that they compete on a global level.

ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi perkembangan penelitian bisnis, manajemen, dan akuntansi di Indonesia yang terdaftar dalam SINTA (Science and Technology Index) dari tahun 2010 hingga 2023. Menggunakan metode Systematic Literature Review (SLR), penelitian ini menganalisis pola pertumbuhan publikasi, tantangan, dan peluang yang dihadapi oleh akademisi dan institusi di Indonesia dalam bidang bisnis, manajemen, dan akuntansi. Penelitian ini mengusulkan pengembangan platform Business, Management, and Accounting Research Ranking (BMARR) untuk mengorganisasi dan mempermudah akses terhadap publikasi yang relevan. Hasil penelitian menunjukkan peningkatan signifikan dalam publikasi hingga tahun 2022, namun terjadi penurunan pada tahun 2023, yang mengindikasikan adanya tantangan seperti proses seleksi jurnal yang lebih ketat dan insentif akademik yang berkurang. Penelitian ini juga menyoroti dominasi metode analitis dalam penelitian, sementara penelitian eksperimental tetap jarang diterapkan. Implikasi dari penelitian ini sangat penting bagi institusi akademik dan peneliti untuk meningkatkan visibilitas, dampak, dan kualitas penelitian dalam bidang bisnis, manajemen, dan akuntansi di Indonesia. Upaya lebih lanjut disarankan untuk mendorong kolaborasi antara akademisi dan institusi, serta meningkatkan standar jurnal yang terindeks SINTA untuk bersaing di tingkat global.

1. INTRODUCTION

Over the past two decades, business, management, and accounting research in Indonesia has experienced significant growth. As demonstrated in the study by Suhardianto et al. (2024), the development of accounting research in Indonesia has been accompanied by an increase in the number of active authors contributing to academic

publications. The number of authors contributing to accounting research publications increased by 174 individuals in 2022 compared to the previous year, along with the addition of 42 universities involved in accounting research. Moreover, research in management and business also increased, reaching 6,067 publications in 2021 (Talafidaryani et al., 2023). This growth reflects the high interest of researchers in business, management, and accounting issues, as well as expanding contributions to business practices and regulations, and the broader development of the research community, strengthening the academic foundation in Indonesia.

As the volume of research increases, the scope of explored topics has also become more diverse. Business, Management, and Accounting research is no longer limited to finance and managerial aspects but also encompasses information systems, accounting, taxation, auditing, and other areas (Zhurakovska et al., 2022). In recent years, the business, management, and accounting research landscape has undergone a significant transformation with the emergence of new topics corporate social responsibility, sustainable finance, the integration of environmental considerations, human resources, etc. (Dwianika et al., 2024; Linnenluecke et al., 2020; Taqi et al., 2021). The increasing interest in these areas has also contributed to the growth of academic publications, reflecting the evolving dynamics and relevance of business, management, and accounting topics in an ever-changing economic and social context.

Various factors influence the research publication. The primary factors affecting research publications include the quality and quantity of publications, which encompass the methodology used, the novelty of the topic, and the relevance of research findings to real-world issues in accounting and business. Additionally, the reputation of academic institutions plays a crucial role in scientific publications. Institutions with strong reputations tend to receive more significant financial support for research, enabling scholars to conduct studies with broader scopes and employ more sophisticated methods (Gaunt, 2014). Publication strategy is also a key factor in enhancing research visibility. Selecting the right journals, aligning with trending topics, and actively participating in international scientific conferences can increase the chances of other scholars accepting and citing a study. Publication metrics, such as citation indexes, journal impact factors, and researchers' h-indexes, have also increased. These developments influence the production and dissemination of research, encouraging academics to focus on high-

impact studies with global relevance. Moreover, these metrics play a role in determining research funding and academic career advancement, as publishing in high-impact journals increases researchers' opportunities to secure research grants and promotions within educational institutions (Helden & Argento, 2020)

Despite significant growth in the volume of publications, substantial gaps remain in understanding the underlying trends in research in Indonesia. Specifically, there has been limited exploration of how various methodologies impact the visibility and citation of publications. Most previous studies have focused on the number of publications, but have not sufficiently addressed how research methods influence the global impact of research conducted in Indonesia (Jang, 2021; Momo et al., 2021). Furthermore, emerging technologies, such as artificial intelligence and blockchain, and their application in accounting and business research have not received much attention, creating additional research gaps that need further exploration (Aliusta, 2023). This study aims to address these gaps by examining patterns in research topics and analyzing their influence on citation metrics and publication visibility.

The Science and Technology Index (SINTA) is a platform or indexing system for scientific journals and publications managed by the Republic of Indonesia's Ministry of Research, Technology, and Higher Education (Kemenristekdikti). SINTA improves the scientific publication ecosystem by providing rankings or performance indicators based on journal impact factors, citation counts, and research relevance, these help evaluate scientific contributions across various fields, including business, management, and accounting (Fitria, 2023). SINTA classifies scientific journals into six accreditation levels, ranging from SINTA 1 to SINTA 6, with SINTA 1 being the highest rank. This accreditation system is designed to assess the quality and impact of journals in science and technology. Through this research, SINTA contributes to mapping the quality of scientific publications and supporting enhancing research standards in Indonesia.

The publication process in business, management, and accounting research often faces significant challenges, including high rejection rates and lengthy review durations (Argilés and Garcia-Blandon, 2011). Additionally, this system tends to benefit academics more than practitioners, which can hinder the production of innovative and applicable knowledge. These obstacles can potentially reduce the number of published studies, ultimately impacting the development trends of

business, management, and accounting research in Indonesia. Therefore, efforts are needed to enhance the efficiency and accessibility of the publication process to support advancing research in this field.

Many studies have identified Indonesia's business, management, and accounting research development trends and the challenges in academic publishing. However, access to systematically finding and mapping research data remains limited. Many studies are scattered across journals that are not always well-indexed or lack a consistent indexing system, making it difficult for researchers and academics to access and integrate previous research findings (Zhang, 2020). This results in a lack of visibility for recent studies and limitations in further developments based on existing literature. Therefore, a more structured system is needed to map and access research publications, providing a stronger foundation for future research advancements.

This study explores the trends in research development in business, management, and accounting in Indonesia over the years and identifies the focus of publications, including the research methods employed and the topics discussed. BMARR is a development from the Indonesia Accounting Research Ranking (IARR) platform, which Suhardianto et al. (2024) discussed. The study uses a Systematic Literature Review (SLR) approach, allowing for the structured collection, analysis, and synthesis of information from SINTA. Through this approach, the research seeks to provide a deeper understanding of the direction of business, management, and accounting research in Indonesia and the challenges and opportunities within the field. This study also aims to address the gap in the literature regarding how different research methodologies affect the visibility and citation of publications, particularly in Indonesian. In addition to offering valuable insights for readers, the findings of this study are expected to provide practical contributions to various stakeholders. For regulators and related institutions such as SINTA, this research can serve as a reference in formulating policies that support the development of both the quality and quantity of scientific publications. Furthermore, this study presents current trends that can help shape policies and strategies for research development at the institutional level.

The results of this study provide an overview of emerging research areas, which can assist journal editors in selecting relevant and high-quality articles. Additionally, this research is expected to encourage students, practitioners, and academics to be more active in writing and publishing scientific works, enriching the business, management, and accounting literature and fostering collaboration between scholars and professionals. Academics are expected to strengthen their cooperation with practitioners and focus on relevant research issues. In contrast, practitioners are encouraged to be more receptive to research findings and enhance collaboration with academics for applied research. The synergy between academics and practitioners is anticipated to accelerate the development of Indonesia's business, management, and accounting fields.

The remainder of this paper is structured as follows: Section 2 discusses the research methodology and platform development, Section 3 presents the data analysis results, and Section 4 provides the conclusion.

2. LITERATURE REVIEW
Trends in Accounting and Management Research

Accounting research in business and management has experienced notable growth, particularly in the past two decades. A review of recent studies suggests that the field has witnessed an increasing diversification of research topics, with a strong emphasis on emerging areas, such as sustainability accounting and the impact of environmental concerns on corporate financial practices (Villiers & Hsiao, 2018). Moreover, as accounting moves beyond traditional financial reporting, business process management (BPM) and its intersection with accounting practices have gained attention in the literature (Abeygunasekera et al., 2018). However, management accounting research remains focused on topics such as cost control and performance measurement (Kapiyangoda & Gooneratne, 2021), highlighting the need for more inclusive research that addresses both sustainability and innovation in accounting practices.

Emerging Research Areas in Accounting

One of the emerging areas in accounting research is the integration of renewable energy into accounting and auditing frameworks. Villiers et al. (2025) identified that sustainability accounting has gained momentum as corporations increasingly report their environmental impacts. Accounting scholars are now exploring carbon accounting and green accounting practices as part of broader efforts to promote sustainable business operations. While the literature on sustainability accounting is expanding, the full integration of blockchain in accounting processes remains underexplored (Garanina et al., 2022). As blockchain

technology continues to disrupt traditional accounting practices, future research should address how these innovations can enhance accounting transparency and reduce fraud.

3. RESEARCH METHOD

This study aims to explore business, management, and accounting research trends in Indonesia using the Systematic Literature Review (SLR) method (Ding et al., 2014), which involves three main steps: article identification, title and abstract screening, and full-text analysis. The search was conducted in Scopus, Web of Science, and Google Scholar, using keywords such as "business management research in Indonesia," "accounting research Indonesia," and "publication trends in business and accounting." The review included studies published from 2013 to 2023. Studies were selected based on the following criteria: peer-reviewed articles in English or Indonesian, focusing on Indonesian business, management, or accounting. Exclusion criteria included non-relevant articles, those not in full text, or those not indexed in the selected databases. Based on the literature review, this study highlights the importance of a structured platform to systematically organize and present research information. Therefore, the researchers developed the Business, Management, and Accounting Research Ranking (BMARR), a platform to facilitate access to and classification of business, management, and accounting research. BMARR enables searches based on categories, topic trends, and researcher reputations while also providing rankings for articles indexed in SINTA 1 to 6. This platform helps academics and practitioners find relevant research articles while offering insights into research trends in Indonesia's business, management, and accounting.

BMARR provides three primary ranking types to assess research quality: university-based, author-based, and journal-based rankings. The university ranking evaluates academic institutions' performance in producing high-quality publications in SINTA and classifies institutions in each province based on research quality. The author ranking assesses individuals based on the number of publications, citations, and contributions to knowledge development. Meanwhile, the journal ranking evaluates the quality and impact of academic journals in supporting research and scientific advancements. These three ranking types are presented in a similar data format, including ranking distributions, component filtering, and graphical visualizations that illustrate relationships between parameters, making it easier

for users to understand the rankings and the quality of the research produced.

University Rank Type

University-based ranking assesses a university's quality and academic performance in producing research publications. In addition to serving as an internal evaluation tool, this ranking system also contributes to stakeholders in both academia and institutions. The system provides comprehensive and detailed data for each indicator, as illustrated in Figure 1.
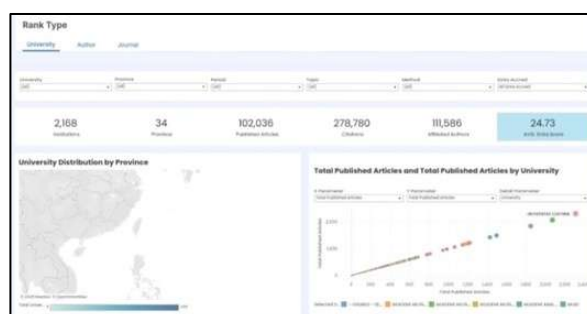

Figure 1.
Classification of Business, Management, and Accounting Research Based on University Rank Type
Sources: https://www.bmarr.id/d/statistics (2025)

As shown in Figure 1, the top section of the page displays various sorting options based on key categories, including university name, province, period, research topic, research method, and SINTA index. Sorting by university name allows for identifying specific universities according to research needs. This feature offers flexibility in selecting relevant universities or displaying data from all universities, as illustrated in Figure 2.

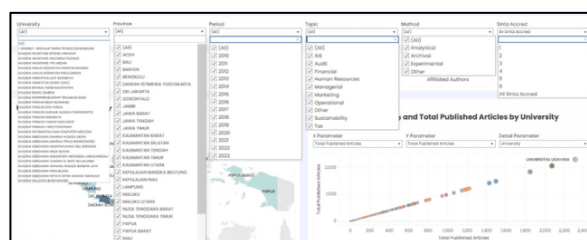

Figure 2.
Sorting in the University Rank Type
Sources: https://www.bmarr.id/d/statistics (2025)

Academics and practitioners can utilize sorting based on provinces to conduct comparative analysis among universities at the regional level,

mainly to review institutions within specific geographical areas (see Figure 2). Related to Figure 1, the university distribution map displays the number of institutions in each province, where darker shades of blue indicate a higher number of universities. Sorting is also conducted based on research topics, covering various fields such as accounting information systems, auditing, finance, human resources, managerial, marketing, operations, sustainability, taxation, and other relevant topics. Additionally, research is categorized based on the methodology used, including analytical approaches, archival data analysis, experimental methods, and other scientific study methods such as surveys, case studies, field studies, simulations, and persuasive arguments. Analytical studies use theoretical modelling or mathematical proof, archival studies rely on objective repository data, and experimental studies involve researcher-applied treatments, often with random assignment or variable manipulation. This sorting feature makes the ranking system more interactive and informative, allowing users to tailor their searches according to their needs.

The university-based ranking provides data on the number of active institutions, provincial distribution, total publications, citations received, affiliated authors, and the average SINTA score. The average SINTA score assesses the quality of scientific publications in Indonesia. It is calculated based on the number of published articles multiplied by the accreditation weight of each journal according to SINTA standards. This indicates that the higher the score, the higher the quality and reputation of the resulting publications. This information is presented under the sorting section in Figure 1.

To facilitate analysis and comparison, BMARR also provides scatter plot visualizations to help understand the relationships between parameters such as the total number of published articles in SINTA, total citations, the number of affiliated authors, and the average SINTA score linked to detailed parameters like publication year, research topics, research methodologies, and contributing institutions. In addition to scatter plots, four line charts illustrate publication trends based on total publications, the number of affiliated authors, total citations, and the average SINTA score, as shown in Figure 3. The first chart presents the trend of publications over time, while the second chart maps the distribution of research topics within an institution. The third chart categorizes publications based on research methods, and the fourth chart classifies publications according to SINTA scores (1–6).

Figure 3.
Publication Trend Analysis by University
Sources: https://www.bmarr.id/d/statistics
(2025)

Author Rank Type

The author-based ranking page evaluates researchers' productivity and academic impact based on their publications and citations. This system enables the identification of academics with significant contributions in their respective fields. The sorting system in the author ranking (Figure 4) is designed similarly to the university ranking but with several key differences. This ranking classifies authors based on their names, departments, and affiliated institutions, providing a specific overview of academic contributions. In addition to direct name searches, sorting by department facilitates identifying research within a particular field. At the same time, institutional sorting allows for analyzing publication distribution within an institution. This ranking also includes additional categories such as research topics, methodologies used, and SINTA accreditation levels, enabling a more comprehensive analysis of publication trends (Figure 5).
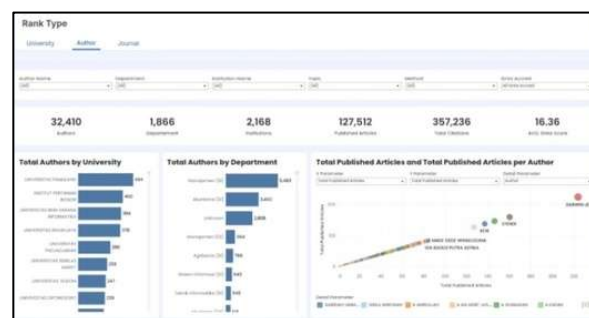

Figure 4.
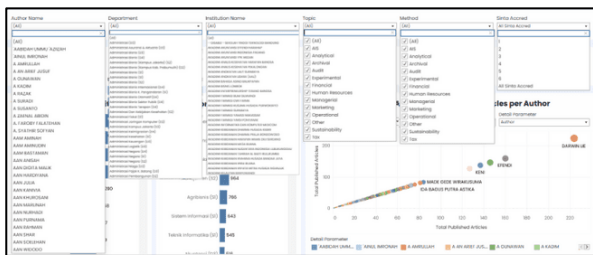**Classification of Business, Management, and Accounting Research Based on Author Rank Type**

Figure 5.
Sorting in the Author Rank Type

This ranking page presents various publication-related metrics in SINTA, including the number of authors, institutions, departments, total publications, total citations, and average SINTA scores. This information is systematically displayed in Figure 4 under the sorting section. Additionally, bar charts visualize the distribution of authors based on their institutions and departments, providing insights into academic contribution patterns across universities.

Furthermore, an interactive chart on the right side of the page illustrates the relationships between parameters with additional indicators such as authors and departments, similar to the university ranking. The difference lies in the specific parameters used, as this chart includes additional indicators—namely authors and departments—to provide a more detailed understanding of publication distribution. This feature allows users to explore research distribution patterns more deeply and accurately.
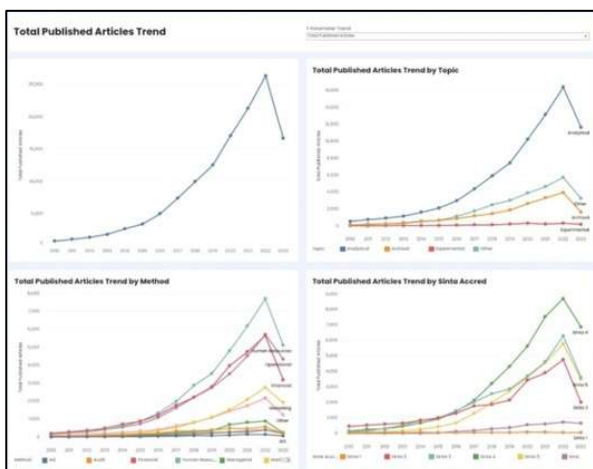

Figure 6.
Publication Trend Analysis by Author

Figure 6 presents four charts illustrating publication trends based on relevant parameters. These four charts display similar data distributions to those found on the university ranking page while adjusting for necessary indicators such as total publications, citations, and average SINTA scores. The top-left chart visualizes the relationship between selected parameters and publication years. The top-right chart shows the distribution of publications based on research topics. The bottom-left chart explains the distribution of publications concerning research methodologies, while the bottom-right chart illustrates the distribution of publications associated with SINTA accreditation levels.

Journal Rank Type

The journal-based ranking system aims to assess the quality and impact of academic journals in supporting the advancement of knowledge. This system categorizes journals based on the SINTA index (1–6) and various indicators such as the number of publications, citation levels, and topic relevance. The ranking page follows a similar structure to other ranking systems but includes some differences specific to journal rankings, as illustrated in Figure 7.

Figure 7.
Classification of Business, Management, and Accounting Research Based on Journal Rank Type

Figure 7 shows this feature has a structure similar to previous ranking systems. It includes sorting options based on journal name, publishing institution, publication period, research topic, research method, and SINTA ranking. The journal name refers to publications registered in SINTA, while the publisher refers to the institution managing the journal. Other categories, such as publication period, research topic, research method,

and SINTA ranking, function similarly to university and author rankings. This sorting feature facilitates researchers in identifying journals relevant to their field of study and analyzing publication trends based on SINTA accreditation. The classification format for each sorting criterion is presented in Figures 8 and 9.

Figure 8.
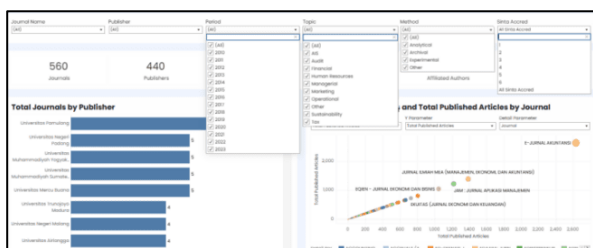**Sorting by Journal Name and Publisher**
Sources: https://www.bmarr.id/d/statistics
(2025)

Figure 9.
Sorting by Period, Topic, Method, and SINTA Accreditation
Sources: https://www.bmarr.id/d/statistics
(2025)

This ranking page presents various indicators, including the number of journals, publishers, total publications, total citations, and average SINTA scores, as illustrated in Figure 7. A bar chart is also included to depict the distribution of journals by publisher. Additionally, an interactive graph on the right side of the page, similar to the university ranking system, illustrates the relationships between parameters with additional indicators such as the H-index. Another key difference lies in the details of the parameters used, as this graph includes journal names and publishers to provide a more specific overview of publication distribution. This feature enables a more in-depth and accurate analysis of research distribution patterns.
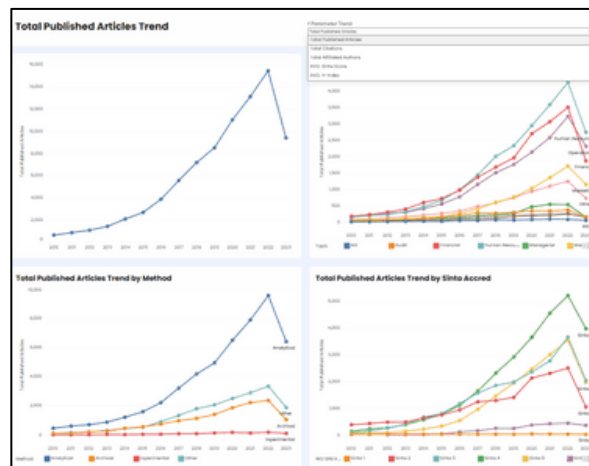

Figure 10.
Publication Trend Analysis by Journal
Sources: https://www.bmarr.id/d/statistics
(2025)

Figure 10 presents four graphs illustrating publication trends based on relevant parameters. These graphs display data distribution similar to previous ranking pages, allowing researchers to adjust the required indicators, such as total publications, total citations, average SINTA scores, and average H-index. The top-left graph illustrates the relationship between the selected parameters and the publication year, while the top-right graph shows the distribution of publications based on research topics. The bottom-left graph depicts publication distribution by research method, while the bottom-right graph presents publication distribution by SINTA ranking level.

4.   DATA ANALYSIS AND DISCUSSION

Business, Management, and Accounting research in Indonesia has experienced significant growth between 2010 and 2023, as evidenced by the total number of published articles in SINTA. However, despite this progress, challenges remain in achieving broader citation impact and global visibility. Strengthening international collaboration and incorporating emerging technologies, such as blockchain and big data, into research could significantly enhance Indonesia's academic competitiveness on the global stage (Aliusta, 2023; Helden & Argento, 2020). According to data compiled by the Business, Management, and Accounting Research Ranking (BMARR), the number of articles published in SINTA peaked in 2022, reaching a total of 15,409 articles. However, this trend declined in 2023, with publications dropping to 9,388 articles. This decline may be due to reduced interest in these journals or increasingly stringent

selection criteria, such as higher qualification requirements that pose challenges for researchers. Nevertheless, 82,887 articles were published in journals indexed in SINTA during 2010–2023, as presented in Figure 11.
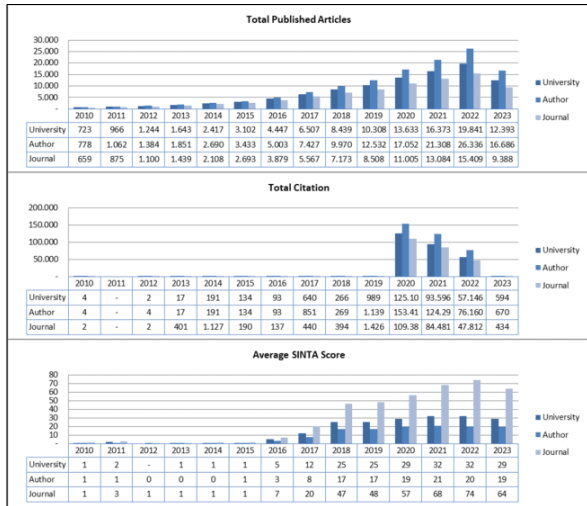

Figure 11.
Total Publications in Business, Management, and Accounting Research, Affiliated Authors, and Citations by Year
Sources: Processed Data, 2025

As shown in Figure 11, the discrepancy in the number of publications across university, author, and journal rankings is due to the possibility of a single research paper having multiple authors and institutional affiliations. As a result, the number of publications recorded at the university and author levels tends to be higher than that reported in journal rankings. Therefore, journal rankings can be the primary reference for obtaining more accurate data on the total number of publications.

Despite the increase in publication numbers, the citation trend of SINTA-indexed articles shows a different pattern. The annual citation count remained relatively stagnant, with a sharp rise occurring only in 2020, when citations surged from 1,426 to 109,387. This increase was driven by the growing number of publications in previous years, which led to a rise in citations. Additionally, the COVID-19 pandemic in 2020 significantly boosted research output and citation activity. However, this trend was not sustained, as citations gradually declined after 2020, reaching only 434 in 2023. This decline may indicate a decreasing reliance of researchers on SINTA-indexed articles, possibly due to a shift in preference toward citing sources from international databases such as Scopus and Web of Science, which are considered to have broader coverage and a higher impact in the global academic community.

This trend suggests that SINTA-indexed journals, while contributing to the growth of academic publications in Indonesia, might face challenges in gaining global recognition and citation impact compared to journals indexed in international databases. The lower citation levels in recent years highlight the need for Indonesian researchers to target more global databases to increase the visibility of their work.

The development of the average SINTA score reflects the dynamics of the quality of scholarly publications indexed in the system. Between 2010 and 2015, the average SINTA score remained stagnant. However, from 2016 to 2022, it increased significantly from 7.24 to 73.6. This rise indicates an improvement in publication quality, aligning with the growing number of articles published in high-ranking, accredited journals. However, in 2023, the average SINTA score declined to 64.02, in line with the decrease in publication numbers and changes in the accreditation weighting of indexed journals. In 2023, there was a shift in publications toward lower SINTA score categories. This situation highlights the need to evaluate scientific publication trends, including factors affecting the quality and sustainability of research in Indonesia.

Based on research topic distribution, the field of human resource management recorded the highest number of publications in the SINTA system. This trend peaked in 2022, with 4,266 published articles on human resource planning and development, labour relations, and performance management. These topics are generally easier to explore and have broad relevance across various organizational contexts, attracting more researchers to contribute to academic studies. The dominance of human resource topics continued in 2023, with the most publications reaching 2,741 articles. Since 2016, this field has been a significant focus on academic journals related to accounting and management. Before this period, finance was the most studied topic, playing a central role in organizational operations and often as an integral part of business decision-making. In contrast, accounting information systems have shown the lowest publication levels. In 2022, only 76 articles covered this topic, and this number declined to 45 articles in 2023. The complexity of accounting information systems, which require deep technical understanding and expertise in technology and business, contributes to the lower research output in this field.

The emergence of research on human resource management can be attributed to an in-

creased focus on organizational behavior and employee well-being, which have become priorities in businesses due to shifting workforce dynamics and remote work trends. The rise in publications on this topic aligns with human resource management theories, such as strategic human resource management (SHRM), which directly links employee practices to organizational strategy and success. Practitioners and policy-makers in this field must pay attention to these emerging trends to foster innovation in managing the workforce, focusing on employee satisfaction and performance optimization.

The distribution of publications based on research topics offers valuable insights for academics and practitioners in identifying relevant research directions that significantly impact business, management, and accounting research trends. Understanding topic trends can help identify research opportunities that have not been extensively explored, thereby fostering the development of more innovative studies and contributing to the advancement of scientific knowledge. Figure 12 shows a complete distribution of research topics.
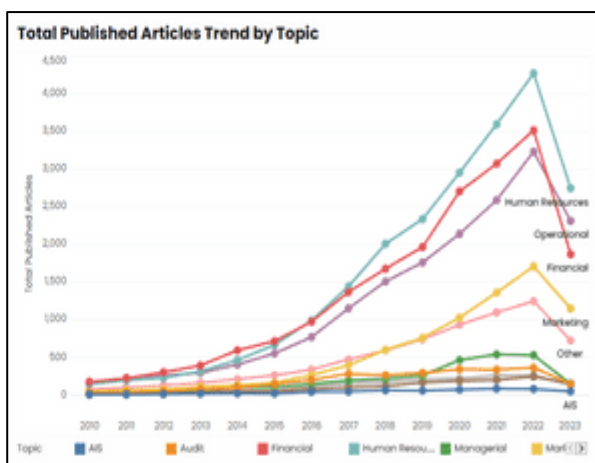

Figure 12.
Total Published Article Trend by Topic
Sources: https://www.bmarr.id/d/statistics
(2025)

Based on the four main research methods indexed in SINTA, analytical, archival, experimental, and others, the analytical method dominates publications in business, management, and accounting. From 2010 to 2023, this method con-

sistently recorded the highest number of publications, peaking at 9,540 publications in 2022. This reflects the tendency of researchers to use theoretical analysis to validate and develop new concepts due to the flexibility and applicability of this method. In contrast, experimental publications recorded much lower numbers, peaking at only 179 publications in 2022. This low number is attributed to the complexity and longer duration of the research, as well as the need for interventions on subjects, typically involving random assignment. Research in accounting information systems is more likely to employ experimental methods than other subfields. The distribution of research methods used in SINTA publications is illustrated in Figure 13.

The dominance of analytical methods in the field reflects the increasing reliance on quantitative research, which is easier to scale and offers a more straightforward generalization of results. However, as the demand for experimental research grows, especially in accounting information systems, it will be essential for researchers to overcome the complexities of data collection and methodology, integrating more controlled experiments into this field.
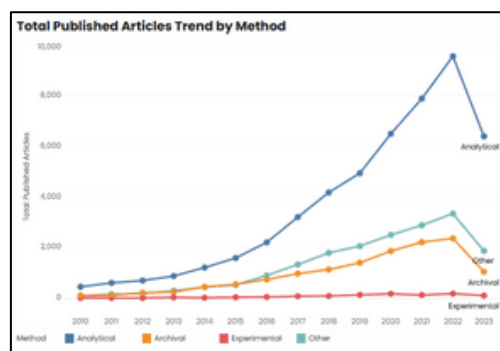
Figure 13.
Total Publications by Method
Sources: https://www.bmarr.id/d/statistics
(2025)

Publication trends cannot be separated from universities' role as key actors in the production of scientific research. The university ranking page shows that 2,168 institutions across 34 provinces in Indonesia have contributed to article publications in SINTA-indexed journals. Table 1 presents the distribution of universities by province.

Table 1.
University Distribution by Province

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Aceh	3	4	1	6	9	9	13	20	23	20	29	31	30	23

Province														
Bali	5	3	6	6	8	14	15	14	24	24	25	28	27	27
Banten	5	7	10	15	18	17	21	31	31	43	44	48	49	40
Bengkulu	1	1	3	2	2	4	6	8	8	10	9	11	12	11
Daerah Is-timewa Yog-yakarta	12	11	14	20	29	30	28	33	44	45	47	39	52	48
DKI Jakarta	31	19	31	39	48	53	62	74	88	98	114	112	130	132
Gorontalo	1	2	1	2	5	4	4	4	6	5	7	9	12	9
Jambi	3	4	2	5	4	6	9	9	13	15	16	20	16	15
Jawa Barat	22	23	28	41	49	58	86	97	125	134	148	183	176	172
Jawa Tengah	21	31	28	42	41	49	59	84	92	86	109	105	131	104
Jawa Timur	34	45	51	55	67	75	100	109	125	159	172	176	199	161
Kalimantan Barat	2	2	5	4	6	5	7	7	8	14	18	17	21	17
Kalimantan Selatan	3	3	3	6	8	8	9	17	16	15	24	22	22	21
Kalimantan Tengah	1	1	1	1	1	3	6	7	5	7	7	12	11	7
Kalimantan Timur	2	2	2	4	6	7	9	11	16	17	15	22	17	17
Kalimantan Utara	0	0	1	0	1	1	2	2	1	3	3	3	3	1
Kepulauan Bangka Beli-tung	0	0	1	3	3	4	5	4	3	5	7	6	5	5
Kepulauan Riau	3	0	2	2	5	7	5	10	11	13	15	15	16	20
Lampung	6	7	7	10	12	13	23	19	20	22	24	28	38	33
Maluku Utara	1	2	2	3	3	2	3	5	4	6	7	8	9	6
Maluku	2	3	4	3	6	4	3	6	6	8	9	9	10	10
Nusa Tenggara Barat	3	3	3	3	5	11	13	23	26	25	30	29	34	28
Nusa Tenggara Ti-mur	0	1	1	1	2	1	5	4	9	9	11	14	16	16
Papua	2	2	2	3	5	3	6	5	6	6	10	9	8	10
Papua Barat	0	2	2	2	1	1	2	3	4	5	6	7	10	5
Riau	4	2	4	6	7	11	17	20	18	26	29	30	34	24
Sulawesi Barat	0	0	1	3	1	1	2	2	5	5	6	6	8	7
Sulawesi Se-latan	8	13	14	20	20	27	25	43	42	53	75	76	87	72
Sulawesi Tengah	0	1	3	2	5	5	4	7	11	9	10	12	16	12
Sulawesi Tenggara	2	2	4	3	6	5	6	7	9	14	16	13	16	13
Sulawesi Utara	2	2	1	1	2	2	4	4	3	7	7	8	14	10
Sumatera Barat	2	2	4	8	13	13	13	21	22	28	30	39	33	34
Sumatera Se-latan	3	4	8	11	10	13	13	21	22	27	34	43	43	35
Sumatera Utara	4	7	5	10	22	26	29	37	55	60	69	87	92	69
Grand Total	188	212	254	342	430	492	614	768	901	1023	1182	1277	1397	1214

Sources: Processed Data, 2025

Based on the data in Table 1, East Java has the highest number of universities in Indonesia, with 299 institutions, followed by West Java, with 288

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universities. With its large population and significant cities serving as educational and research hubs, Java has the top universities in Indonesia. On the other hand, North Kalimantan has the fewest universities, with only five institutions. This disparity reflects differences in access to higher education and research capacity between regions,

with Java having the most advanced infrastructure compared to other areas.

Table 2 details the distribution of the number of publications by province, providing insights into each region's contribution to the development of scientific research in Indonesia.

Table 2.
Business, Management, and Accounting Research Development by Province

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Aceh	6	8	2	10	21	36	67	110	122	150	216	225	286	196	1455
Bali	19	12	33	42	148	169	305	333	455	443	376	391	413	285	3424
Banten	10	14	23	36	63	73	123	254	429	469	668	711	756	420	4049
Bengkulu	8	12	24	19	25	27	30	45	42	49	65	63	122	116	647
Daerah Istimewa Yogyakarta	34	57	71	95	139	145	163	236	308	391	514	627	745	515	4040
DKI Jakarta	69	55	95	145	229	318	440	636	761	1042	1275	1570	1923	1156	9714
Gorontalo	1	5	2	2	14	20	21	15	51	36	57	77	183	88	572
Jambi	3	7	21	13	25	29	36	42	80	88	132	141	202	104	923
Jawa Barat	87	115	130	208	255	348	508	650	859	998	1344	1628	1820	1178	10128
Jawa Tengah	76	111	127	184	236	293	425	522	677	791	1066	1231	1374	819	7932
Jawa Timur	170	225	261	285	373	368	554	789	1040	1172	1515	1855	2204	1308	12119
Kalimantan Barat	3	10	11	5	14	23	29	39	44	44	74	91	113	74	574
Kalimantan Selatan	7	7	3	8	22	37	47	92	71	94	113	129	170	101	901
Kalimantan Tengah	1	1	1	1	1	3	24	21	21	18	31	41	48	24	236
Kalimantan Timur	2	8	5	15	15	25	28	61	79	86	87	135	149	105	800
Kalimantan Utara	0	1	0	0	1	1	2	7	1	9	18	16	17	4	77
Kepulauan Bangka Belitung	0	0	1	5	4	4	5	12	14	19	22	21	25	20	152
Kepulauan Riau	3	0	2	11	17	26	38	58	91	77	91	168	246	146	974
Lampung	15	27	19	26	29	47	90	86	107	121	172	245	331	218	1533
Maluku Utara	6	7	7	11	6	7	9	13	15	22	50	67	89	48	357
Maluku	3	6	6	8	9	7	7	30	30	43	49	56	79	66	399
Nusa Tenggara Barat	4	4	7	11	7	33	50	88	104	118	145	184	224	144	1123
Nusa Tenggara Timur	0	1	1	1	2	1	9	6	16	19	38	53	84	49	280
Papua	3	4	2	5	11	5	15	9	12	17	37	31	49	39	239
Papua Barat	0	4	4	5	4	3	6	5	6	16	10	17	30	20	130
Riau	5	9	14	15	21	59	108	220	211	259	283	342	407	203	2156
Sulawesi Barat	0	0	1	3	3	1	3	7	15	22	23	30	37	33	178
Sulawesi Selatan	22	33	39	39	51	67	57	152	201	298	351	454	592	431	2787
Sulawesi Tengah	0	2	6	6	10	13	12	27	39	69	72	75	116	59	506
Sulawesi Tenggara	3	4	8	5	9	5	18	18	40	52	57	58	81	60	418
Sulawesi Utara	3	3	2	1	10	2	14	19	18	33	35	46	50	37	273
Sumatera Barat	6	4	6	25	38	59	70	120	138	329	357	319	351	280	2102
Sumatera Selatan	5	4	16	22	16	31	42	95	118	124	202	260	349	282	1566
Sumatera Utara	8	10	14	42	87	111	145	188	247	360	500	599	665	573	3549
Grand Total	582	770	964	1309	1915	2396	3500	5005	6462	7878	10045	11956	14330	9201	

Sources: Processed Data, 2025

Based on the data in Table 2, East Java Province is recorded as the region with the highest number of publications, reaching 16,430. This finding aligns with the data in Table 1, which shows that East Java has the highest number of universities in Indonesia. The large number of higher education institutions in the province directly contributes to the high production of scientific publications.

Although East Java has the highest number of publications at the provincial level, individual university-level trends reveal a different pattern. According to the data in Figure 14, Udayana University recorded the highest number of publications in SINTA, with a total of 2,310 publications. Located in Bali, Udayana University is ranked in the QS World University Rankings within the 1401+ category. QS rankings have become one of the most globally recognized university ranking systems. In second place, the Bogor Agricultural Institute (IPB) recorded 2,071 publications in SINTA, ranking 426th worldwide according to QS World University Rankings.

Meanwhile, Universitas Indonesia (UI), the top-ranked university in Indonesia at 206th globally, recorded 793 publications in SINTA. The relatively lower number of UI publications in SINTA may indicate that the university prioritizes publishing research in high-impact international journals indexed in Scopus or Web of Science. Generally, universities with high rankings in the QS World University Rankings tend to focus more on international journal publications, as seen with UI. This insight can be valuable for academic institutions and researchers analyzing university publication strategies in Indonesia.
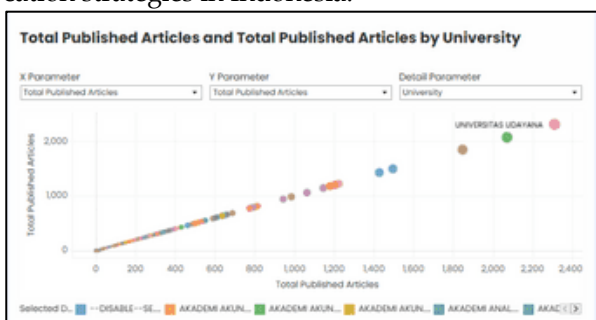

Figure 14.
Total Published Articles by University
Sources: https://www.bmarr.id/d/statistics
(2025)

Based on the author ranking data in SINTA, shown in Figure 15, 32,410 authors have contributed to scientific publications, representing 1,866 academic departments. These publications span various business, management, and accounting

disciplines and are published in SINTA-accredited journals. Among the total publications, the Management Department (Bachelor's level) recorded the highest contribution, with 5,483 publications, followed by the Accounting Department (Bachelor's level) with 3,460 publications. The high number of publications indicates the relevance and interconnectedness of these related fields, fostering academic productivity in the respective disciplines. Additionally, Pamulang University recorded the highest number of affiliated authors, with 494 authors between 2010 and 2023, reflecting the institution's high research activity and publication output.
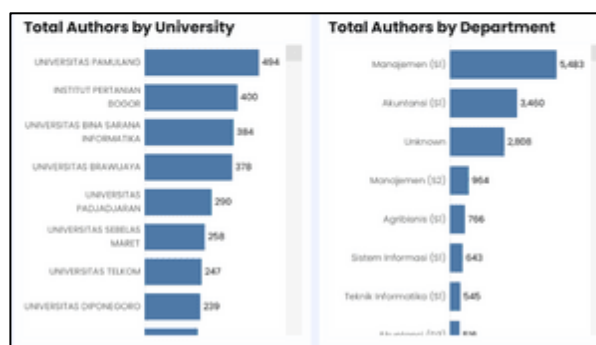

Figure 15.
Total Author by University and Department
Sources: https://www.bmarr.id/d/statistics
(2025)

SINTA records 560 registered journals managed by 440 publishing institutions. As shown in Figure 16, between 2010 and 2023, publication trends in SINTA experienced shifts, with different journal categories dominating each period. From 2010 to 2013, most publications were found in SINTA 2-accredited journals. In 2015–2017, SINTA 3 journals became the most dominant category. The trend shifted again between 2017 and 2023, where publications were primarily distributed in SINTA 4 journals, which fall within the mid-tier category of the SINTA ranking system. Subsequently, the highest number of publications was consistently found in SINTA 3 and SINTA 5 journals.

Conversely, SINTA 1 journals, which hold the highest accreditation level in SINTA, recorded the lowest number of publications compared to other categories. This phenomenon may be attributed to stricter selection standards and higher difficulty levels in the article acceptance process. Data shows that only one article was successfully published in a SINTA 1 journal in 2020, while from 2021 to 2023, there were no publications in this category. This may be due to researchers preferring

lower-tier SINTA journals or opting to publish in Scopus-indexed international journals. SINTA 1 journals still face academic quality and impact challenges compared to reputable international journals. International journals indexed in Scopus quartiles 1 to 4, especially top-tier journals, are often the preferred choice for academics as they offer stricter publication standards, higher scientific credibility, and more significant citation impact. Therefore, enhancing the quality of SINTA journals, particularly at the SINTA 1 level, is essential to increasing competitiveness on a global scale. Improvement efforts should be carried out strategically, balancing higher academic standards and accessibility for the national scientific community, ensuring that SINTA remains a relevant and competitive publication platform in the international academic landscape.
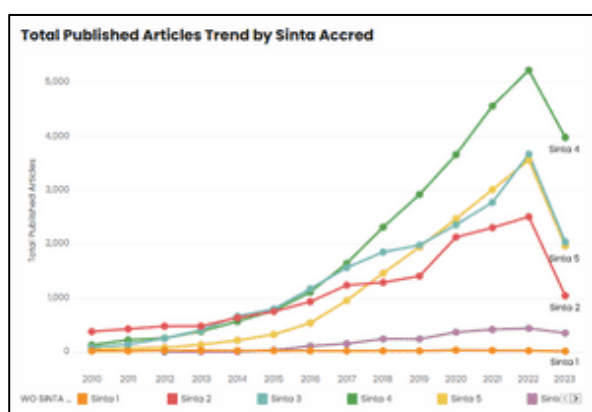

Figure 16.
Total Published Articles Trend by Sinta Accreditation
Sources: https://www.bmarr.id/d/statistics
(2025)

4. CONCLUSION, IMPLICATION, SUGGESTION, AND LIMITATIONS

This study explores developing business, management, and accounting research trends in Indonesia, particularly those indexed in SINTA. To support this objective and facilitate analysis, the researchers developed the Business, Management, and Accounting Research Ranking (BMARR), a web-based platform designed to review the progress of business, management, and accounting publications. BMARR provides features that enable academics and practitioners to access information related to publication trends in business, management, and accounting within SINTA. This information is categorized into three main ranking types: university rankings, author rankings, and journal rankings, allowing users to review data according to their specific needs. In addition, BMARR offers a search feature based on research methods and topics, making it easier for academics to find references aligned with their interests or understanding. This feature is not available in SINTA, thus providing added convenience for academicians.

The findings of this study indicate a significant increase in business, management, and accounting research publications in Indonesia through SINTA from 2010 to 2022, driven by a rise in the number of affiliated authors. This trend reflects the growing interest of academics and institutions in scholarly publications. However, in 2023, the number of publications declined, which may indicate new challenges in the publication process, such as stricter journal selection standards, longer editorial processes, and reduced academic incentives. Evaluating educational policies and incentive systems will be necessary to maintain research productivity if this trend continues. Based on accreditation levels, SINTA publications are still dominated by SINTA 4 journals, while SINTA 1 journals have the lowest number of publications. This suggests that access to higher-ranked journals remains a challenge for Indonesian academics. Therefore, strategies for improving research quality and academic mentoring are needed to encourage publications in higher-reputation journals.

Regarding methodology, analytical methods still dominate business, management, and accounting research in Indonesia, while experimental methods have the fewest publications. This may be due to resource limitations, the complexity of experimental designs, and challenges in data collection. Additionally, while the number of publications has increased, citation trends show a different pattern, with a spike in citations occurring only in 2020, followed by a gradual decline from 2021 to 2023. This phenomenon suggests that an increase in academic impact has not fully accompanied a rise in publications. Therefore, in addition to encouraging a greater quantity of publications, a more effective dissemination strategy is required to enhance the visibility and relevance of research.

This study provides insights into business, management, and accounting publication trends in Indonesia and the factors influencing them. The dominance of analytical methods suggests that business, management, and accounting research rely heavily on data-driven approaches, highlighting the need for methodological diversification to enhance research variety. The decline in publications in 2023 indicates the need for more effective strategies to boost academic productivity, both in

quantity and quality. Educational institutions and researchers can use these findings to select journals aligning with their publication strategies based on SINTA rankings, citation levels, and emerging research trends. Furthermore, encouraging publications in higher-ranked journals (SINTA 1 and SINTA 2) is a crucial step to enhancing research competitiveness at the national level.

This study has several limitations, including the restricted scope of data derived solely from SINTA, which excludes publications in internationally reputed journals, potentially limiting the generalizability of the findings. Additionally, the study focuses on the number of publications and citations without evaluating the quality of research content, theoretical contributions, or methodological novelty. While citation counts provide visibility, they don't reflect the actual impact or innovation of research. Moreover, factors such as academic collaboration and article accessibility, which influence citation counts, were not analyzed in depth. These factors could play a crucial role in the actual citation activity but were outside the scope of the study. Future research should include international journal publications and explore factors that influence research quality and impact, providing a more comprehensive understanding of academic publication development. Expanding the scope to international publications and considering factors such as collaboration and research novelty will yield a more comprehensive view of Indonesia's research trajectory.

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