

THE 12TH MALAYSIA-INDONESIA INTERNATIONAL CONFERENCE ON
ECONOMICS, MANAGEMENT, AND ACCOUNTING 2011

MIICEMA

*"Borderless Economy: Opportunities and Challenges for Businesses in
Southeast Asia"*

13-14 October 2011

VENUE:

Magister Manajemen
Magister Perencanaan Pembangunan
Fakultas Ekonomi, Universitas Bengkulu

PROCEEDINGS

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ISBN 978-979-9431-68-4

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Published in Bengkulu by

Fakultas Ekonomi, Universitas Bengkulu

Jl. WR.Supratman, Kandang Limun Bengkulu 38371 A

Printed in Bengkulu By

Unib Press

Universitas Bengkulu

Jl. WR.Supratman, Kandang Limun Bengkulu 38371 A

Proceedings of the 12th Malaysia-Indonesia International Conference on Economics, Management, and Accounting: Borderless Economy: Opportunities and Challenges for Businesses in Southeast Asia/ Edited By Lizar Alfansi, Paulus Sulluk Kananlua, Sugeng Susetyo, Effed Dartu Hadi, Siti Aisyah, Ferry Tema Atmaja

ISBN 978-979-9431-68-4

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TRENDS IN MANAGEMENT ACCOUNTING RESEARCH TOPICS OF BENGKULU UNIVERSITY STUDENTS

**Lisa Martiah Nila Puspita SE,MSi.,Ak
Herawansyah**

Abstracts

This research explores the direction of student's accounting management research at Bengkulu University. Then it is compared by articles in Simposium Nasional Akuntansi's Proceeding. Students almost used SNA Proceeding to guide their research. The result showed that the majority topics chosen by student are behavioral accounting and budgeting, and so are SNA Proceeding. It can be opportunity for researchers to develop their research in other topics in accounting management.

Keywords: accounting management research, topics, student's thesis, SNA's paper

Introduction

Science and research (research) are related to each other. Science can flourish when it's done the research that supports it. Research can be done based on existing scientific method in science. Both have significance in human life, because without the knowledge of human nature will live in ignorance.

In the business world, accounting development is inseparable from the development of accounting knowledge itself. Likewise, the development of accounting practices are also influenced by developments in the business world. Both the development of science and development practice, is marked by numerous studies that examine a particular field, accounting in particular.

Research in the field of accounting has been done to follow the world developments and scientific practices. Some are then written in the form of scientific articles are published to the public. In Indonesia it is generally a lot of research done by academics, both in the form of student final project, independent research, and funded research.

Sometimes the academic research conducted by lecturers also involve students. In addition to helping faculty research, students are required to do research and then poured in the form of thesis. Likewise at the Accounting Department University of Bengkulu, the Bachelor's degree a requirement of graduation, students are required to go through the process. Since 2006 until now, the library called Ruang Referansi Akuntansi (RRA), has been collecting hundreds of thesis students who have passed Accounting.

Based on Selto and Widener (2002), we interested in studying the trend of research topics that have been done by students majoring in accounting Bengkulu University to date. Selto and Widener (2002), research on management accounting research directions and new directions of research to predict the future of management accounting. In this study we observed the tendency of research topics Bengkulu University student majoring in accounting, especially in the field of management accounting during the 2006 to 2010 and compare it with a lot of research done in the world practice.

Literature Review

Management Accounting

Accounting management is a part of the development of accounting theory. Along with the development of accounting theory, management accounting is also progressing quite rapidly. There are many definitions put forward related to management accounting. Definition of management accounting which has a broad scope as described by the Management Accounting Practices (MAP) Committee formed by the National Association of Accountants (NAA). Supriyono (1997) said that management accounting is the process of identification, measurement, collection, analysis, preparation, and communication of financial information used by management for planning, evaluation, control within an organization, as well as to ensure the correct use of resources and accountability for those resources. Accounting management also includes the preparation of financial reports for non management groups such as shareholders, creditors, institutions regulation, and business taxation.

MAP according to the committee of management accounting does not only provide information for the company's internal but also external to the parties. Financial information that has been identified and analyzed by management accountants are used by management for planning, evaluation, control, and as a liability for the use of existing resources within the company (Sucipto, 2004).

Management accounting is an information system because the process of management accounting will produce information. Manufacturer's user information or information systems is a human being (be the managers, investors, governments, and other users with an interest in such information). According Hongren (1993), management accounting is the process of identification, measurement, accumulation, analysis, preparation, interpretation, and communication of information to help each executive to meet organizational goals. Based on these definitions the main objective is to obtain relevant management accounting information and clear. To generate this information then performed with the identification, measurement, accumulation, analysis, interpretation, and then reported to the manager in question, so the manager can take appropriate decisions in accordance with the existing problems.

According to management accounting is part of accounting which aims to help managers to perform three main functions, namely planning, controlling, and decision making. Management accounting in companies providing information to management to assist parties to achieve the objectives of internal organization. Techniques in management accounting assist management in carrying out management functions to create a superior competitiveness.

Today in the conventional charging is becoming obsolete and switch to the imposition of activity-based costing / activity based costing system (ABC-system). In the development of management accounting a lot of contemporary issues in management techniques were adopted, such as the method just in time (JIT), total quality management (TQM), target costing, and customer orientation.

The development of the business environment facing the company today requires management accounting practices which are innovative and relevant. This led to the creation of new environment on management accounting so that traditional management accounting is not used anymore.

From some reason then comes the contemporary management accounting, as a form for completion and fulfillment of existing practices. According to Mandy (2008), The general objective of contemporary management information system is to improve the quality, content, relevance and timeliness of cost information. Contemporary management accounting offers several benefits including: increased product costing accuracy, improved decision-making, improved strategic planning, management improvement activities. In general comparisons of management accounting in traditional and contemporary can be classified as follows:

Table 1.
Management Accounting Differences: Traditional And Contemporary

Tradisional	Contemporary
<i>Driver</i> berbasis unit	<i>Driver</i> berbasis unit dan non unit
Banyak menggunakan alokasi dalam penetapan jumlah biaya	Banyak menggunakan <i>tracing</i> dalam penetapan jumlah biaya
<i>Product Costing</i> bersifat sempit dan kaku	<i>Product Costing</i> bersifat luas dan fleksibel
Memfokuskan pada pengendalian biaya	Memfokuskan pada pengendalian aktivitas
Informasi aktivitas bersifat umum	Informasi aktivitas secara rinci
Memaksimumkan kinerja individu	Memaksimumkan kinerja kelompok
Penggunaan ukuran kinerja keuangan	Penggunaan ukuran kinerja baik keuangan dan non keuangan

Sumber: Wiwik, 2008

Looking at the changes and developments taking place clearly encourages management accounting should be able to face the challenges that arise, so that accounting management can produce the information in accordance with changes and developments. Changes in business environment brings a profound effect on management accounting practices. There are several topics of discussion in management accounting as a result of the changing business environment, namely: 1) Just In Time (JIT), 2) Total Quality Management (TQM), 3) Re-engineering processes; 4) Theory of Constraints; 5) Global Competition ; 6) E-commerce (Garrison, et al., 2006).

Behavioral Accounting

Behavioral accounting is a very broad field. In the beginning of the development of empirical research in accounting management and then into other fields. In his analysis of many supported by the existing theory in other disciplines. Behavioral science goal is to understand, explain, and predict human behavior to the established generalizations about human behavior that are supported by empirical impersonal collected through an open procedure, both for review and replication and can be verified by other scientists who are interested.

Behavioral accounting provides a framework which is based on a technique that aims to (1) to understand and measure the impact of business processes on people and corporate performance, (2) to measure and report the behavior and opinions that are relevant to strategic planning, and (3) to influencing opinion and behavior in order to ensure the successful implementation of corporate policies (Ikhsan and Muhammad, 2005).

Cost Accounting

Cost accounting is a procedure to record and report the results of measurement of the cost of making goods or services. The main function of Cost Accounting, which is doing the accumulated costs for inventory valuation and income determination. According to Carter and Usry (2006), Accounting cost is the cost calculations for the purpose of planning and control activities, repair quality and efficiency, and making decisions that are routine and strategic.

Erlina (2002) said that cost accounting is an accounting area designated for the process of tracking, recording, and analysis of the costs associated with the activities of an organization to produce goods or services. Cost is defined as the time and resources required and according to convention is measured by units of currency. The use of the word at the time the cost burden is already used up. Cost accounting is integral to financial accounting. Cost accounting is one branch of accounting which is a management tool to monitor and record the transaction costs in a systematic and cost information presented in the form of cost reports. Cost (cost) is different from the burden (expense), the cost is economical sacrifices incurred to acquire goods and services, while the burden (expense) is the expired cost is the sacrifice that is required or issued for realizing the results, this burden is linked to revenue in the period running . Sacrifice that has nothing to do with the acquisition of assets, goods or services and also has nothing to do with the realization of the sale, it is not classified as a cost or expense but as a loss.

Budgeting

Budgeting is the process of budgeting do private companies, state enterprises, and public sktor. While the budget is defined as a result of the company's budgeting. Munandar (2001), explained that the budget is a plan drawn up systematically covering all company activities, expressed in monetary units and is valid for a period of time to come. Based on these explanations have some element of the budget, namely: (1) planning or plans, (2) covers all activities of the company, (3) is expressed in monetary units, (4) a period of time to come.

Past Management Accounting Researches

In the 1980's many British companies and the United States suffered a setback, even many companies who fail to face the competition with new industries in East Asia. But many companies also managed to modernize with advanced technology so as to encourage cost effective and more competitive (Supriyono, 1997). In those years a lot of research done in the field of management accounting, among others:

1. Management accounting research to develop a more realistic model and interpret the role of managerial behavior and control systems. Agency theory becomes more important to examine the conflict of control, the contribution of fringe benefits, and information.
2. Management accounting research to confront a changing manufacturing environment with a sharp, such as ABC and Backflush costing
3. Research on computer models to deal with short-term uncertainty, issues of common strategy and marketing, and accounting management more proactive and oriented toward the external environment.
4. Research to understand the social and political aspects of the company and accounting management and research on the effectiveness of management accounting in the public sector.

According to Ruth Flaherty in Harahap (1993), many management accounting research conducted by academics and practitioners. The topics of discussion in management accounting that encompasses several areas including: 1) internal control and accounting systems, 2) Operational budgeting, 3) standard costing, 4) capital budgeting, 4) organizational behavior, 5) full costing, 6) job order costing, and 7) performance evaluation.

Research conducted Selto and Widener (2002), raises new topics in management accounting. That study led to the topics of contemporary management accounting. Such topics include budgeting, business processes, cash management, compensation, cost accounting, electronic business, financial reporting, internet control, management accounting, management control, performance measurement, profitability, activity based costing, total quality management, and theory of constraints.

In Indonesia, management accounting research is also progressing with the development of management accounting in the outside world. Many of the research conducted by academics and practitioners, whether it takes the form of theses, articles, and other sabagainya. One of the media in Indonesia to collect research from academics and practitioners, namely the National Symposium on Accounting (SNA). SNA starting from 1997 up to now and has reached 13 times the execution, the SNA contains study areas of accounting. One study of SNA is accounting management with topics of contemporary management accounting research (Wilopo, 2007).

RESEARCH METHOD

This research is a descriptive study that tries to depict objects and facts contained in the field by doing a comparison between the objects of study then the results described in the form of elaboration.

Population and sample

The population of this research is all research students in the city of Bengkulu Accounting Department as outlined in the form of observations of thesis of the year 2006 to 2010 (Table 1). Elections were conducted with purposive sampling with the characteristics, the study of accounting students who took the specialization of management accounting.

Table1
Population

Data	Year					Total
	2006	2007	2008	2009	2010	
Jumlah Skripsi	19	34	54	62	55	224
Akuntansi manajemen	13	11	21	22	21	138
Akuntansi sektor publik dan perpajakan	-	2	7	12	9	30
Sistem informasi akuntansi	-	-	2	1	2	5
Akuntansi Keuangan	4	19	24	17	22	86
Akuntansi Syariah	-	-	-	1	1	2
Loss data	2	2	-	9	-	13
Analyzed Data	13	11	21	22	21	88

Source: Perpustakaan Akuntansi UNIB dan diolah, 2011

As a comparison sample to see the relevance of the topic of research conducted Bengkulu University student majoring in accounting with the world of practice. Samples taken are management accounting, from the same year observations from 2006 to 2010 (Table 2). Researchers using SNA as a comparison because the article is an article on the seminar was cukup SNA wide-ranging, where the article was published in part derived from S2-educated researchers and practitioners from public accounting. According Wilopo (2007), article published in the SNA had been progressing quite rapidly. Starting from 1997, which contains 17 articles and up to date developments within the article reached 500% increase.

Table 2
Comparable Population

Data	Year					Total
	2006	2007	2008	2009	2010	
Akuntansi manajemen dan keperilakuan	14	16	6	9	8	53
Akuntansi keuangan dan pasar modal	29	16	27	27	39	138
Akuntansi syari'ah	-	3	6	2	10	21
Akuntansi sektor publik dan perpajakan	6	16	7	10	25	64
Auditing dan etika profesi	14	11	8	2	10	45
Internasional	14	8	9	-	-	31
Akuntansi Pendidikan	4	5	6	-	11	26
Sistem informasi akuntansi	3	5	6	13	4	31
Pendidikan Vokasi	-	-	3	-	-	3

source: Simposium Nasional Akuntansi (SNA) dan diolah, 2011

Data used in this research is just about management accounting and behavioral data which is able to compare and see the relevance.

Data Collection Methods

The data used in this study is secondary data. In this study the data obtained with bibliography study, the data used in the form of thesis and articles published in the Symposium of National Accounting (SNA) 2006 to 2010.

Operational Definition and Measurement of Variables

Topics

Topic is a subject in a study that became the main element that will be discussed and the center of attention. topics can be considered as the main core of the entire contents of the writings that were trying to convey, or better known by the subject. Topics to be a benchmark in the study include:

a) Just In Time (JIT)

Just In Time is the approach used by companies both trading companies and manufacturing companies. The main priorities is the JIT inventory system that reduced to a minimum. The basic principle of JIT is to improve continuously to respond to changes to minimize waste. There are four main aspects of the JIT system, namely: 1) eliminate all activities or sources that do not add value to the product, 2) a commitment to excellent quality, 3) encourage continual improvement to increase efficiency, 4) put pressure on streamlining the activities and increased visibility that adds value (Natigor, 2004).

b) Total Quality Management (TQM)

Total Quality Management is a management approach to the organization, focusing on quality and based on the participation of the entire human resources. The purpose of TQM is a long-term success through customer satisfaction and deliver benefits to the organization's members and the community, then the next goal is manghasilkan effectiveness and efficiency (Suardhika, 2008).

c) Re-Engineering Process

The main target of process reengineering is to get added value, increase productivity, and market share (Garrison, et al., 2006). Business process reengineering process of trying to separate the old with the new process on how to organize and to treat the business. This includes replacement of old methods and seek new methods to complete a job.

d) Theory of Constraints (TOC)

Constraint theory focuses on three performance measures the organization, namely: 1) throughput, 2) inventory, and 3) operating expenses. The goal of management is to increase throughput, minimize inventory, and lower operating costs. By increasing throughput, minimize inventory, and lower operating expenses will bring the impact of increasing financial performance such as: 1) Profit, 2) Return on Investment, and 3) Cash flow (www.google.co.id).

e) Global Competition

Global competition is a challenge for companies, managers are required to be able to compete and work well and can improve the performance and quality of the company to be competitive in the global marketplace. The cause of global competition is reducing tariffs, quotas, and barriers to free trade. Improvements in global transportation systems and the increasing sophistication of world markets. These factors contribute to reduce the cost of international trade and create a company able to compete (Garrison, et al., 2006).

f) E-commerce

Electronic Commerce (E-commerce) is the sale and purchase of products by using information and communication technology. Media that can be used with the Internet, intranets, and extranets (Hansen and Mowen, 2006). There are two main types of electronic trade (e-commerce), namely: 1) Business to Consumer, an online business done by companies to individuals. 2) Business to Business, the online company does business with other companies (Hendraputra, 2009).

g) The Balanced Scorecard

Balanced scorecard is a strategic management system that translates vision and strategy into objectives operational measures. Objectives were developed into four perspectives, namely: 1) financial perspective, 2) customer perspective, 3) the process perspective, and 4) learning and growth perspective (Hansen and Mowen 2006).

h) Activity Based Costing System (ABC)

Determination of the cost traditionally considered unfit for use, instead of determining the fee is degan activity based costing method. Activity Based Costing is a cost-based information systems activities designed to motivate personnel in conducting long-term cost reduction through management of aktivitas. Cost calculation is based on the activity to make a charge (Mulyadi, 2003).

i) Accounting Behavioral

Accounting behavioral consider the relationship between human behavior and accounting systems, reflecting the social and cultural dimensions of human beings in an organization. According Ikhsan and Muhammad (2005), the scope of behavioral accounting include: 1) the application of behavioral science concepts to the design and construction accounting systems, 2) the study of human reactions to this format and accounting reports, 3) how information is processed to assist in decision decision, 4) development of reporting techniques that can communicate the behavior of users, and 5) development of strategies to motivate and influence behavior, ideals, and goals of the people who run the organization.

j) Cost Accounting

Cost accounting is one branch of accounting is used manajemen as a tool to monitor and record the transaction costs systematically, and present cost information in the form of cost reports. Cost (cost) is different from the burden (expense), cost is a sacrifice economically incurred to acquire goods and services, while the burden (expense) is the expired cost is the sacrifice that is required or issued for realizing the results, this burden is linked to revenue in the period running (Erlina, 2004). Cost accounting system is divided into two, namely the actual cost (Actual Cost System) system and the cost of a standard (Standard Cost System).

k) Budgeting

According Munandar (2001), the budget is a plan drawn up systematically, covering all activities of a company that is expressed in monetary units and is valid for long period of time. Accounting role as presenter of historical data to make estimates that will be poured in the budget, and accounting as well as a detailed record of budget implementation. Thus the budget is a result of the assessment form which will be implemented in the future. Meanwhile, budgeting is a process generating activities such as budget work, and process activities related to the implementation of the budget function.

Measurement of Variables

To find out the identity of the data in this study, researchers conducted a dummy variable with a given number 1 (one) for the data in the form of thesis and number 2 (two) for the data in the form of articles SNA. Measurements conducted with the scale nominal topics, namely the use of numbers to identify objects, individuals, events, or group (Kuncoro, 2003). Researchers give the code number on variable-a variable intended to facilitate research in measuring and identifying variables. Giving numbers is not a ranking or perengkingan variable but the researchers used a nominal scale to see these variables. Classification of research topics on contemporary management accounting are as follows:

Table 3
Measurement Scale of Contemporary Management Accounting Topics

Topik	Kode
<i>Just in Time</i>	1
<i>Total Quality Management</i>	2
Rekayasa Ulang Proses	3
Teori Kendala (<i>Theory of Constraint</i>)	4
Persaingan Global	5
<i>E-commerce</i>	6
<i>Balanced Scorecard</i>	7
<i>Activity Based Costing System</i>	8
Akuntansi Keperilakuan	9
Akuntansi Biaya	10
Penganggaran	11

Analysis Method

In this study is descriptive data processing, data collected in the form of words or images that do not emphasize on the figures. Researchers conducted the study using a descriptive, as in this study the researchers only looked at the trend existing topics on the object of research and then describe in words.

There were steps undertaken by researchers in data processing are:

1. Processing in the form of thesis Researchers conducted the data processing results of student research as outlined in the form of thesis. At this stage, conducted by researchers are as follows:
 - a. Grouping thesis based on their respective specialization, ie specialization in management accounting and non accounting management.
 - b. Furthermore, from the regrouping of the results was carried out, namely the observation period from 2006 to 2010.
 - c. Then data reprocessed with the grouping based on topics in contemporary management accounting and based on research methodology.
 - d. The results are then tabulated according to the characteristics of each program by using Microsoft Office Excel as a tool.
 - e. From the tabulated results do a percentage of each topic by using the formula:

$$\text{Percentage topic} = \text{number of topics} / \text{total Thesis} \times 100\%$$

The end result of the calculation is depicted in graphical form for each.

2. Processing the data in the form of journal of the National Symposium of Accounting (SNA) in the same way done on thesis.
3. Comparing the results of tabulation of data in the form of thesis with articles SNA
4. Make conclusions.

RESULTS AND DISCUSSION

Final Results Tabulation of Management Accounting Research Topics

The purpose of this tabulation is to classify existing research topic of thesis based on their respective topics on contemporary management accounting, then look at the trend of the topic. The results of the tabulation will be based on years of detailed observations of each year. To tabulate research topics program help researchers use the media microsoft office excel. From the tabulated results obtained the following data:

Table 4
Final Results Tabulation of Management Accounting Research Topics

Topic	Code	Result					total	%
		2006	2007	2008	2009	2010		
<i>Just In Time</i>	1	0	0	0	0	0	0	0,0
<i>Total Quality Management</i>	2	0	0	0	0	1	1	1,1
Rekayasa Ulang Proses	3	0	0	0	0	0	0	0,0
Teori Kendala (<i>Teory of Constrain</i>)	4	0	0	0	0	0	0	
Persaingan Global	5	0	0	0	0	1	1	1,1
<i>E-Commerce</i>	6	0	0	0	0	0	0	0
<i>Balanced Scorecard</i>	7	0	0	1	0	2	3	3,4
<i>Activity Based Costing System</i>	8	0	0	1	0	1	2	2,3
Akuntansi Keperilakuan	9	9	10	15	17	9	61	69,3
Akuntansi Biaya	10	0	0		1	2	3	3,4
Penganggaran	11	4	1	4	4	4	17	19,3

Source: Results of Tabulation, 2011

From the tabulated results show, in 2006 that became a favorite topic of students majoring in accounting research are behavioral accounting and budgeting. In that year, the trend of research in behavioral accounting topics. In subsequent years, the 2007 re-trend research topics, is a behavioral accounting but there are an increasing number. While the decline budgeting and other topics that no one has been reviewing. In 2008 there have been developments with the emergence of research topics study new topics, but it is not much. Students still tend to the topic of behavioral accounting research. Similarly in 2009, accounting students research topics still tend to behavioral accounting. In 2010 there is an increased development of research topics, students had begun researching new topics, although the amount of researching the topic quite a bit. Research is still a tendency to lead to behavioral accounting with a high percentage rate. On the whole topic of research conducted Bengkulu University student majoring in accounting tends to behavioral accounting research topics with the percentage of 69.3%. The next topic is budgeting with the percentage rate of 19.3%, while other topics are not more than 5%.

Tabulation of Research Topics In article in SNA

The purpose of the tabulation of existing research on the topic of an article published in the SNA is to see the relevance of research topics that are used by students majoring in accounting with the world Pratik University of Bengkulu. The results of the tabulation of research topics of the articles in the SNA are as follows:

Table 5
Results Tabulation Topics SNA Research article

Topic	code	result					total	%
		2006	2007	2008	2009	2010		
<i>Just In Time</i>	1	0	0	0	0	0	0	0,0
<i>Total Quality Management</i>	2	1	0	0	1	0	2	3,8
Rekayasa Ulang Proses	3	0	1	0	1	0	2	3,8
Teori Kendala (<i>Teory of Constrain</i>)	4	0	0	0	0	0	0	0,0
Persaingan Global	5	2	1	0	0	1	4	7,5
<i>E-Commerce</i>	6	0	0	0	0	0	0	0,0
<i>Balanced Scorecard</i>	7	0	0	0	0	0	0	0,0
<i>Activity Based Costing System</i>	8	0	1	0	0	0	1	1,9
Akuntansi Keperilakuan	9	10	13	6	5	5	39	73,6
Akuntansi Biaya	10	0	0	0	0	0	0	0,0
Penganggaran	11	1	0	0	2	2	5	9,4

Source: Results of Tabulation, 2011

Data tabulation shows the results, in 2006 a topic that has a high percentage are behavioral accounting. In 2007 a research topic are also likely to be behavioral accounting, but there is another topic that percentage is quite small. Meanwhile in 2008 there was only a research topic in behavioral accounting. In 2009 the trend is still a research topic leading to behavioral accounting. In 2010 the topic of research still tends to behavioral accounting.

Overall research topics on the articles SNA percentage greater tendency to behavioral accounting rate percentage 73.6%. Furthermore, the budgeting with the percentage of 9.4% and 7.5% of global competition, Total Quality Management and process reengineering of 3.8%.

Comparison of Results Tabulation of Thesis Research Topics and Articles SNA

The purpose of the thesis with an article comparing the SNA is a tendency to see the relevance of research topics Bengkulu University student majoring in accounting with the world of practice. This comparison uses the tabulated results that have been made into a percentage. The results of each topic is described as Figure 1.

From the comparison of obtained results that the trend of research topics among students majoring in accounting research as outlined in Bengkulu University thesis forms have the same tendency, namely in behavioral accounting topics with a fairly high percentage, then the next topic is budgeting.

Thus the study of Bengkulu University students majoring in accounting have the same relevance to the research on the article SNA. This is evidenced by the tabulated results that show the same tendency thesis research topic with a tendency topics on SNA. Many things that cause more students to choose topics as hot topics in behavioral accounting research, ie most of the research Bengkulu University student majoring in accounting refers to an article in SNA. Further research with a lot of behavioral accounting topics using primary data are easily obtained, where the data is generally obtained by researchers from the spread of the questionnaire.

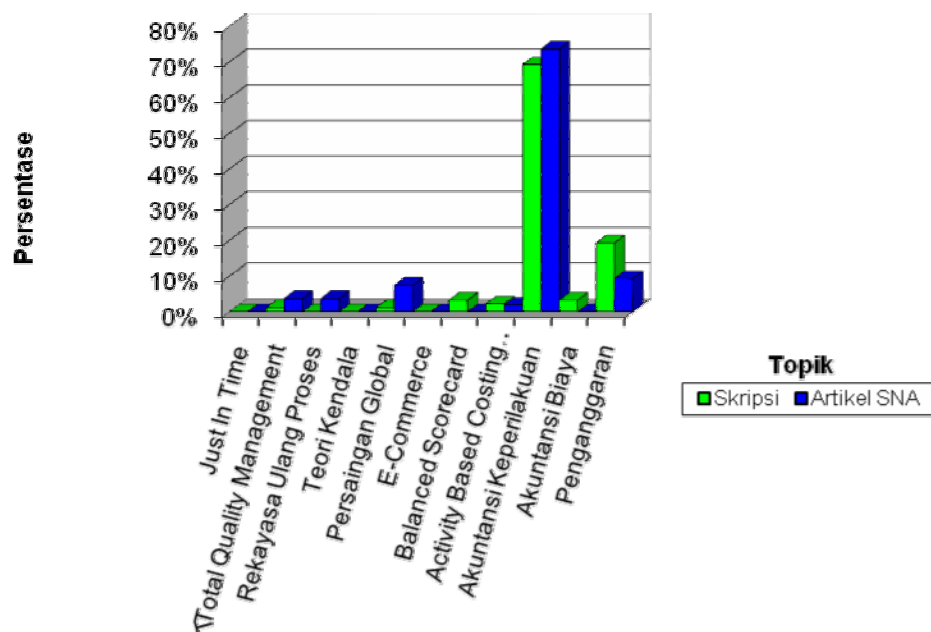


Figure 1
Comparison Charts Thesis Topics and Articles SNA

However do not rule out the possibility of students to be able to make other topics as research topics. But the constraints is difficult to obtain supporting data. This is because most companies and agencies in the city of Bengkulu reluctant to provide data. This reluctance is usually due to company policy which is determined by the company did not provide data center for the company to outside parties for reasons related to confidentiality of corporate data, especially financial data. In addition, the company's activities in the city of Bengkulu still not as complex as it happened abroad. In other words that in applied management systems company in the city of Bengkulu still traditional in nature, so to investigate topics that are contemporary such as Just In Time, TQM, ABC, theory of constraints, E-commerce, and others have difficulty. companies and institutions that exist in the city of Bengkulu reluctant to provide data. Other difficulties are related to topics that there is a regulation of the companies could not provide data or access to students to do research.

Research conducted by students majoring in accounting Bengkulu University thesis set forth in the form in this type of research has the same relevance to the research on the article SNA. This could have been caused because most students SNA refers more to the article as a reference for determining the type of research to be conducted.

Conclusion

Based on the data processing described in the previous chapter researchers drew conclusions:

1. Trend research topics undertaken by students majoring in accounting University of Bengkulu is a behavioral accounting topics with the percentage of 69.3%. The next topic of budgeting with the percentage of 19.3%, 3.4% Balanced Scorecard, Activity based costing system 2.3%, 1.1% of global competition, and the latter is 1.1% of Total Quality Management. Referring to the article published in the

SNA, the study of Bengkulu University student majoring in accounting in line with the SNA. This is evidenced from the trend of research topics that have the highest percentage in the SNA, the topic of behavioral accounting and budgeting with a percentage of 73.6% and 9.4%.

2. Research Topics Bengkulu University student majoring in accounting set forth in the form of the same thesis have relevance to the topic of the article SNA,. This trend is evident by the similarity of topics and types of research. It shows the SNA is a research reference for students of accounting at the University of Bengkulu

Research Implication

This study is expected to provide a reference for scholars, whether students or professors or accountants educators who will conduct research to determine appropriate topics with issues that are being developed. This study also expected to provide information for scholars about the tendency of topics and types of research that there is at present particularly in the Accounting Department University of Bengkulu.

Limitations

This study still has limitations that may affect the study results. Therefore, this study remains to be developed for further research. Limitations of the research purpose, among others:

1. This study used only a sample thesis Bengkulu University student majoring in accounting who took specialization in management. Future studies are expected to increase sample thesis research like financial accounting, public sector accounting, accounting information systems, auditing, accounting and sharia, then further research could also add to studies in other universities. It was expected to find ample scope to see the trend of accounting student research topics.
2. This study only used articles that seminar at the National Symposium on Accounting (SNA) as a comparison to see the relevance of research students majoring in accounting practices of the University of Bengkulu in the world. For the next study is expected to add to comparable data from official journals that exist at home and abroad.
3. This study only looked at research topics that occur in the present, namely the observation years 2006 to 2010 but did not predict subsequent research topics that may be the emergence of new research topics. Subsequent research suggested also can predict the future trend of research topics.

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