



The Contribution of Indonesia's Ethnographic-Based Accounting Research Trends (2013-2022): An Analysis Study Using The Bibliometrics

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Abstrak

Penelitian ini bertujuan untuk menganalisis tren dan kontribusi Indonesia dalam penelitian etnografi melalui studi bibliometrik dengan menggunakan basis data Scopus dari tahun 2013-2022. Penelitian ini merupakan jenis penelitian kualitatif dengan menggunakan metode analisis bibliometrik. teknik pengumpulan data dan analisis dilakukan dalam lima tahapan dimulai dengan mencari data menggunakan kata kunci tertentu yang diinginkan dan diakhiri dengan data yang dianalisis. Kesimpulan yang didapatkan dari hasil penelitian ini adalah, publikasi etnografi meningkat dari tahun ke tahun. Amerika Serikat memberikan kontribusi terbanyak dalam satu dekade terakhir, sementara Indonesia berada di urutan keempat. Universitas Airlangga, Universitas Padjajaran, dan Universitas Gadjah Mada merupakan tiga institusi di Indonesia yang berkontribusi dalam penelitian etnografi. Analisis ini juga menemukan enam kluster dalam visualisasi tren penelitian etnografi, yang terdiri dari empat kluster utama dan dua kluster sekunder. Hasil penelitian memiliki implikasi dan kontribusi untuk membantu para peneliti untuk menganalisis tren penelitian etnografi secara global dan memberikan gambaran serta rekomendasi untuk arah penelitian di masa depan. Penelitian ini memberikan gambaran tentang perkembangan penelitian etnografi di bidang akuntansi dan memberikan gambaran tentang kebaruan penelitian serupa.

Kata Kunci: Penelitian akuntansi; bibliometrik; etnografi

Abstract

This research aims to analyse Indonesia's trends and contributions in ethnographic research through a bibliometric study using the Scopus database from 2013-2022. This research is a type of qualitative research using bibliometric analysis methods. data collection and analysis techniques are carried out in five stages starting with searching for data using certain desired keywords and ending with analysed data. The conclusion obtained from the results of this study is that ethnographic publications increase from year to year. The United States has contributed the most in the last decade, while Indonesia is in fourth place. Universitas Airlangga, Universitas Padjajaran, and Universitas Gadjah Mada are the three Indonesian institutions that contribute to ethnographic research. The analysis also found six clusters in the visualisation of ethnographic research trends, consisting of four main clusters and two secondary clusters. The results of the study have implications and contributions to help researchers to analyse ethnographic research trends globally and provide an overview and recommendations for future research directions. This research provides an overview of the development of ethnographic research in accounting and provides an overview of the novelty of similar research.

Keywords: Accounting research; bibliometrics; ethnographic

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INTRODUCTION

Ethnography is one type of applied research method to find socio-cultural meaning by studying the patterns of daily life and interactions of certain socio-cultural groups (cultural distribution) in a particular space or context (Brewer, 2000; Hayre & Strudwick, 2019). An ethnographer not only observes, but also tries to establish a relationship with the cultural life of the community under study (Hobbs & May, 1993; McGarry, 2007). At this stage, the researcher identify at least two important dimensions, namely the existence of a particular socio-cultural group and the cultural relationship

between the researcher and the group under study. For document results, researchers need to be a part of the culture under study. It includes observing what is happening, listening to what is being said, and asking questions (O'Reilly, 2005). Cultures should be examined in their natural state, undisturbed by researchers if possible (Hammersley & Atkinson, 1991; Hayre & Strudwick, 2019). Therefore, ethnography should be conducted over a longer period of time to reduce the impact of the researcher's presence on the situation. This is because people can sustain an act or maintain their best image for a certain amount of time (Hayre & Strudwick, 2019). The presence of a researcher can alter behavior for a short period of time, but this only lasts for some time before real behavior begins to emerge (Hayre & Strudwick, 2019; Nieswiadomy, 2002).

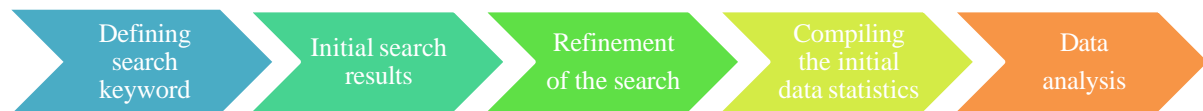
Ethnography in accounting is beneficial to understand in depth the concept of accounting from era to era. For example, the meaning of profit in accounting in general is the excess between income and expenses. However, we can seek a broader meaning of profit from other perspectives by using the ethnographic paradigm in research. Ubaidillah et al. (2013) in his research found the result that profit can be interpreted as the benefit of inner satisfaction when it can make others happy, even as a street vendor still has the opportunity to share. This shows that there is a different meaning about profit. This was done using a qualitative research method using an ethnographic paradigm.

Research on ethnography has been conducted by many people around the world for example Kaufhold (2022), Lau et al. (2022), Dressen-Hammouda (2022), Thelwall and Nevill (2021), Newnham et al. (2021), Béhague and Storeng (2013), Lancy (2014), Cahyani et al. (2018), Milne et al. (2019) and many more. Given the importance of ethnographic research in developing knowledge, especially science in the field of accounting, there are still few efforts to collect data related to scientific papers that examine a matter using ethnography. Therefore, bibliometric analysis is an appropriate method to analyze the extent of the contribution of articles containing ethnography to scientific progress (Chen & Ho, 2015; Hidaayatullaah et al., 2021; Suprpto et al., 2021; Yang et al., 2017). The bibliometric analysis will create a research map which is divided into several categories including research field, document source, publication output, document source, language source, country and institution distribution, top authors, number of citations, and author keywords (Chen & Ho, 2015; Dong et al., 2012; Hidaayatullaah et al., 2021; Suprpto et al., 2021; Yang et al., 2017). The purpose of this study is to analyze trends in ethnographic research in the last ten years (2013-2022) to help researchers in the social field, especially accounting, understand the concept of ethnography globally.

This study focuses on ethnoscience research trends in the interval 2013-2022 with six research questions (a) To what extent is the output profile of ethnographic-based accounting research publications in 2013-2022? (b) What is the distribution of ethnographic-based accounting research publications across countries and institutes in the world? (c) Who are the top authors in ethnographic-based accounting research publications in the world? (d) What is the publication pattern of ethnographic-based accounting research in 2013-2022? (e) How is the trend of ethnographic-based accounting research publications visualized? (f) To what extent do Indonesian authors contribute to the publication of ethnographic-based accounting research in 2013-2022?

RESEARCH METHODOLOGY

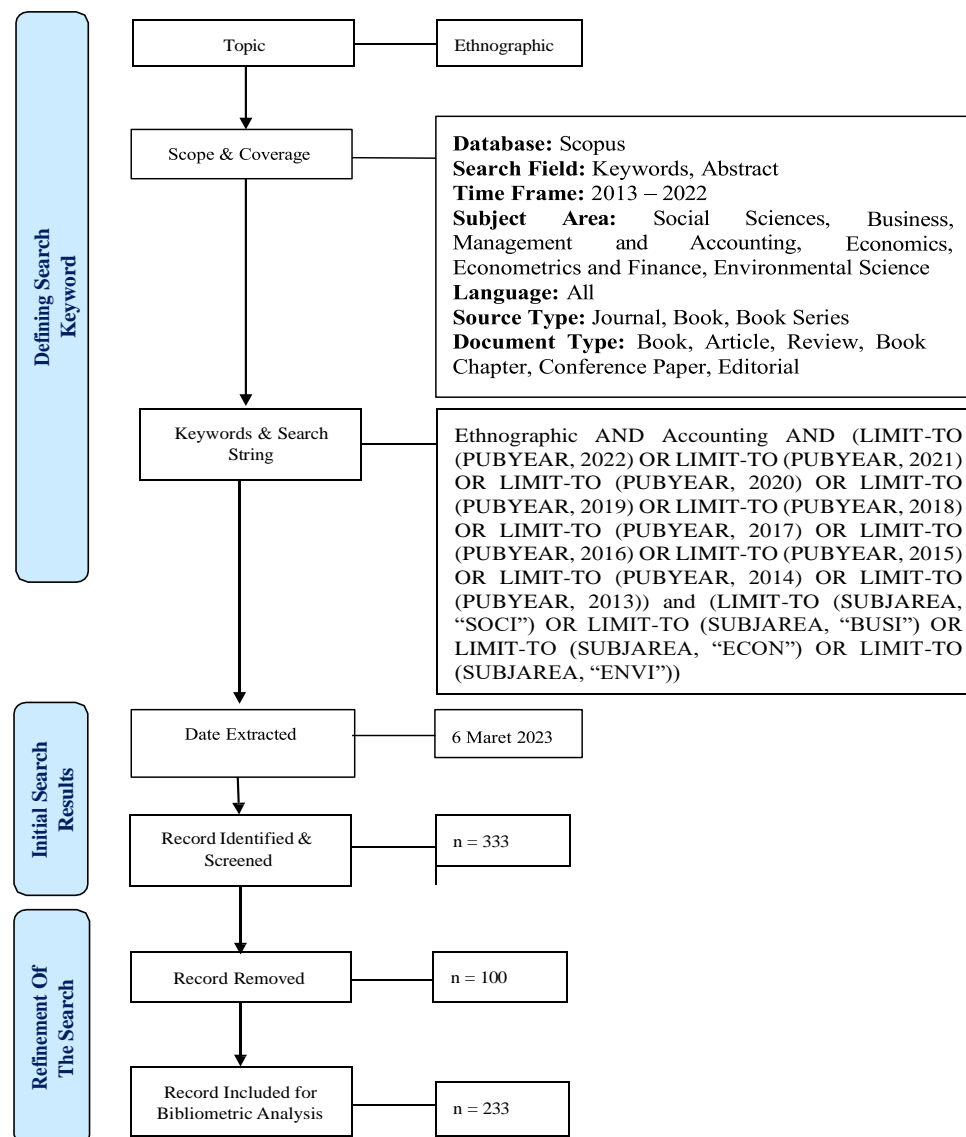
This research is a qualitative study using bibliometric analysis. Researchers use databases sourced from Scopus, because this source has a wide coverage and is considered more credible, reputable and relevant by researchers (Hidaayatullaah et al., 2021). Researchers used five stages in conducting bibliometric analysis, starting from searching for data by using certain desired keywords until the data that had been analyzed was obtained. Researchers followed the bibliometric analysis guidelines carried out by Dong et al. (2012), Kulakli and Osmanaj (2020), Yang et al. (2017), dan Zou et al. (2022). The researcher conducted a search using the keyword "Ethnographic". The researcher used data focusing on the field of accounting for the period 2013 to 2022. The bibliometric analysis step adopted the flow conducted by Suprpto et al. (2021), Masitoh et al. (2021), Setyaningsih et al. (2018), and Schmeisser (2013). The steps of bibliometric analysis are reflected in figure 1.



Source: Masitoh et al., (2021); Schmeisser, (2013); Setyaningsih et al., (2018); Suprpto et al., (2021)

Figure 1: Five Steps in Conducting Bibliometric Analysis

The initial search results obtained 333 documents and only 233 documents that met the search criteria for this study (see Figure 2). The search results were documented in the form of RIS and CSV. Data in RIS format was analyzed using VOS viewer software with the aim of knowing the trend of research on ethnographic research (van Eck & Waltman, 2020) while data in CSV format is analyzed using Microsoft Excel. Researchers will analyze document sources, output characteristics in research subject categories, country and agency distribution, top authors, and publication trends from 2013 - 2022.



Source: Processed By Researchers (2023)

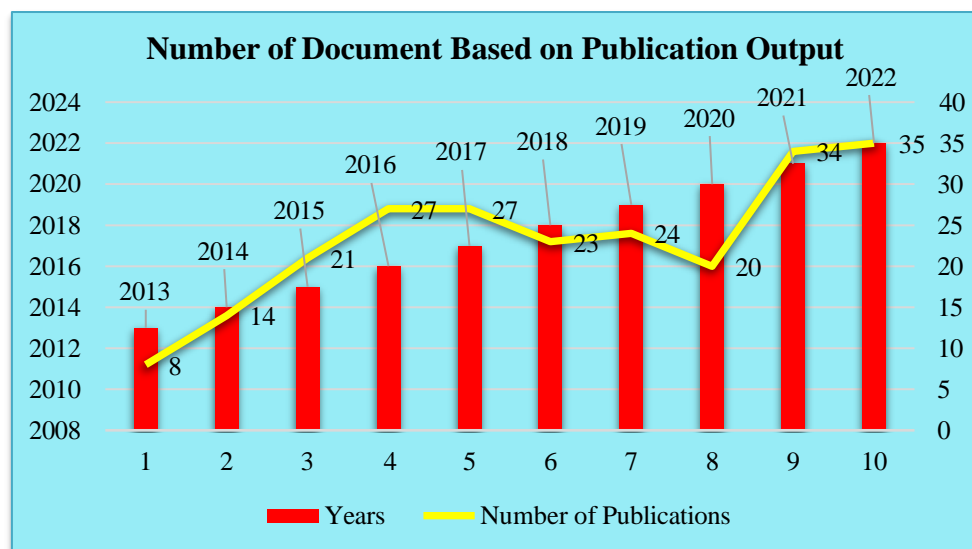
Figure 2. Illustration Of Initial Search And Refinement

FINDING AND DISCUSSION

Finding

Publication Outputs, Document Sources and Language Sources

There are 233 articles related to accounting research using an ethnographic approach in the Scopus database consisting of 3 document sources, namely articles, book, and book series. The number of publications of articles devoted to accounting research with an ethnographic approach from 2013 to 2022 is shown in Figure 3. The number of publication documents from 2013 to 2016 increased, however in 2017 the number of publications stagnated. In 2018 the number of publications decreased and in 2019 the publications increased, however in 2020 the number of publications decreased. In 2021 to 2022 it has increased. Although in the last 10 years the number of publications related to ethnography in accounting has fluctuated, basically the trend of this research in the last 2 decades has increased.



Source: Processed By Researchers (2023)

Figure 3. Number of Ethnographic-Based Accounting Research Documents in the Last Ten Years (2013-2022)

Furthermore, Table 1 shows that 99% of the articles used English (232 of 233 articles) and remaining only 1%(1 of 233 articles) used Malay.

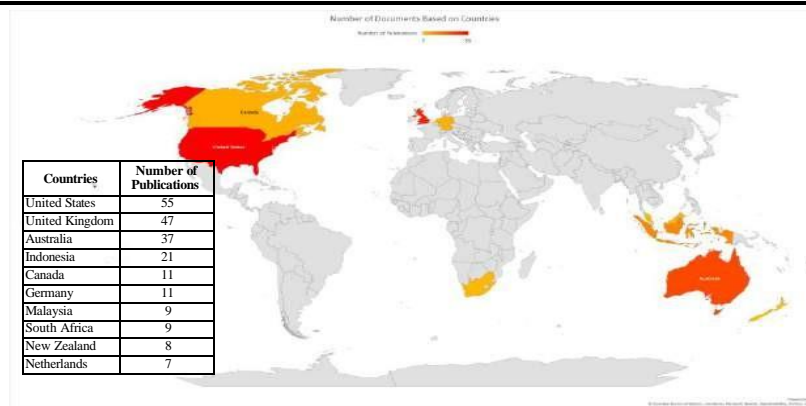
Table 1.
Number of Ethnographic-Based Accounting Research Articles by Language during 2013-2022

Language	Number of Publications
English	232
Malay	1

Source: Processed By Researchers (2023)

Publication Distribution of Countries and Institutions

Based on Figure 4, it can be seen that in the period 2013-2022, the 3 countries that dominate the number of ethnographic research publications in the field of accounts are (1) United States published 55 documents, (2) United Kingdom published 47 articles, (3) Australia published 37 articles. Meanwhile, Indonesia is in the fourth position with 21 documents, followed by Canada (11 articles), Germany (11 articles), Malaysia (9 articles), South Africa (9 articles), New Zealand (8 articles) and the Netherlands (7 articles). Ethnographic research publications are dominated by countries on the American continent, while on the Asian continent only a few countries including Australia, Indonesia and Malaysia.



Source: Processed By Researchers (2023)

Figure 4. Number of Ethnographic-Based Accounting Research Articles by Country 2013-2022

It can be seen in table 2 that in the period 2013-2022 there were 3 institutions that researched the most about accounting using ethnography, namely the University of Sussex from the UK, the University of Melbourne from Australia, and The University of Queensland from Australia as many as 5 documents each country. Followed by The Australian National University from Australia with 4 documents in the fourth position while Universitas Airlangga, Universitas Padjadjaran and Universitas Gadjah Mada from Indonesia are in 12th. It can be concluded that Australia dominates publications on Ethnographic-Based Accounting Research during 2013-2022 with a total of 22 documents.

Table 2.
Number of Ethnographic-Based Accounting Research Articles Across Institutions during 2013- 2022

No	University	Number of Documents
1	<i>University of Sussex, UK</i>	5
2	<i>University of Melbourne, Australia</i>	5
3	<i>The University of Queensland, Australia</i>	5
4	<i>The Australian National University, Australia</i>	4
5	<i>University of Colorado Boulder, USA</i>	3
6	<i>The University of Auckland, New Zealand</i>	3
7	<i>Northwestern University, Chicago</i>	3
8	<i>Shahjalal University of Science and Technology, Bangladesh</i>	3
9	<i>RMIT University, Melbourne, Australia</i>	3
10	<i>University of the Witwatersrand, South Africa</i>	3
11	<i>Universitas Airlangga, Indonesia</i>	2
12	<i>Universitas Padjadjaran, Bandung, Indonesia</i>	2
13	<i>Universitas Gadjah Mada, Yogyakarta, Indonesia</i>	2

Source: Processed By Researchers (2023)

Top Authors Researching Ethnographics

In terms of the most productive authors who wrote related to ethnographic research in the last ten years from 2013 to 2022, Figure 5 shows that Mahanty and Dressle are the most productive authors with 3 documents. This is followed by eight other authors with a total of 2 documents including Iyall

Smith, K.E, Hunt, C.A, Gran, B.K, Fitzgerald, L.A, Edelman, J.R, Carton, W, Behave, D, Brunnsma, D.L.



Source: Processed By Researchers (2023)

Figure 5. Top authors in researching Ethnographic-Based Accounting Research During 2013- 2022

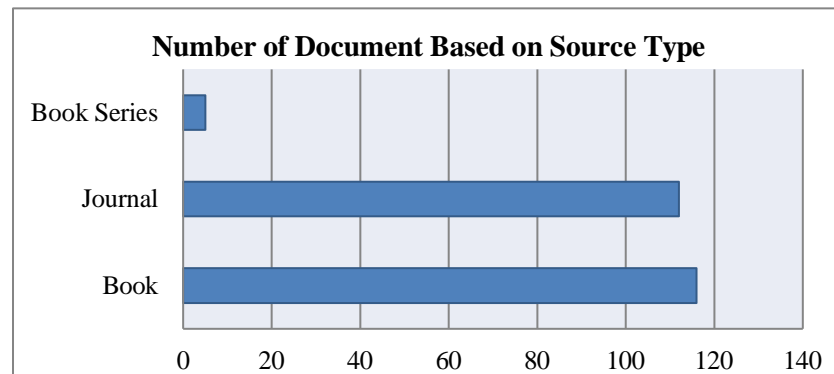
Table 3.
Highest Citations of Articles Throughout the Year

No	Authors	Year	Source title	Cited by
1	Lancy D.F.	2014	The Anthropology of Childhood: Cherubs, Chattel, Changelings	335
2	Welker M.	2014	Enacting the Corporation: An American Mining Firm in Post-Authoritarian Indonesia	200
3	Wu M.-Y., Wall G., Pearce P.L.	2014	Tourism Management	138
4	Büscher B., Dressler W., Fletcher R.	2014	Nature Inc.: Environmental Conservation in the Neoliberal Age	130
5	Siems M.	2018	Comparative Law	117
6	Butler J.R.A., Suadnya W., Puspadi K., Sutaryono Y., Wise R.M., Skewes T.D., Kirono D., Bohensky E.L., Handayani T., Habibi P., Kisman M., Suharto I., Hanartani, Supartarningsih S., Ripaldi A., Fachry A., Yanuartati Y., Abbas G., Duggan K., Ash A.	2014	Global Environmental Change	103
7	Menchik J.	2016	Islam and Democracy in Indonesia: Tolerance without Liberalism	95
8	Stronza A.L., Hunt C.A., Fitzgerald L.A.	2019	Annual Review of Environment and Resources	92
9	Whitford M., Ruhanen L.	2016	Journal of Sustainable Tourism	66
10	Gans-Morse J., Borges M., Makarin A., Mannah-Blankson T., Nickow A., Zhang D.	2018	World Development	61

Source: Processed By Researchers (2023)

Publication Patterns: Source Type and Subject Area

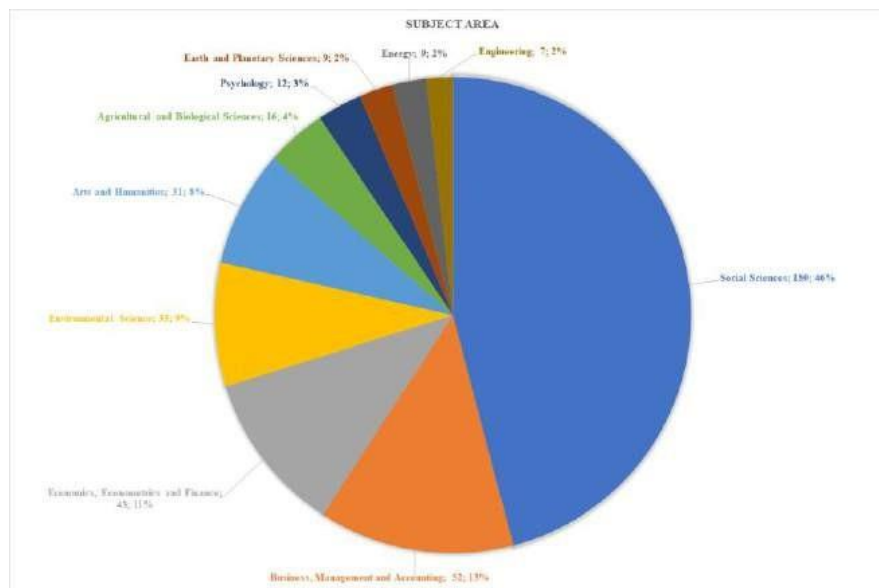
Figure 6 shows that there are three sources of publications related to ethnographic research. The number of research publications related to ethnography is dominated by book sources (116 documents). The second dominating source is journals (112 documents) and the least is Book series (5 documents).



Source: Processed By Researchers (2023)

Figure 6. Number of Ethnographic-Based Accounting Research Articles by Source Type

In Figure 7 it can be seen that from 2013 to 2022 46% of ethnographic research is mostly used in social sciences research (180 documents). While in the field of Business, Management and Accounting ranks second at 13% or 52 documents and third in the field of economics, Econometrics and Finance at 11% or 43 documents. This is followed by other fields such as Environmental Science (33; 9%), Art and Humanities (31; 8%), Agricultural and Biological Sciences (16; 4%), Psychology (12; 3%), Earth and Planetary Sciences (9; 2%), Energy (9; 2%) and Engineering (7; 2%).



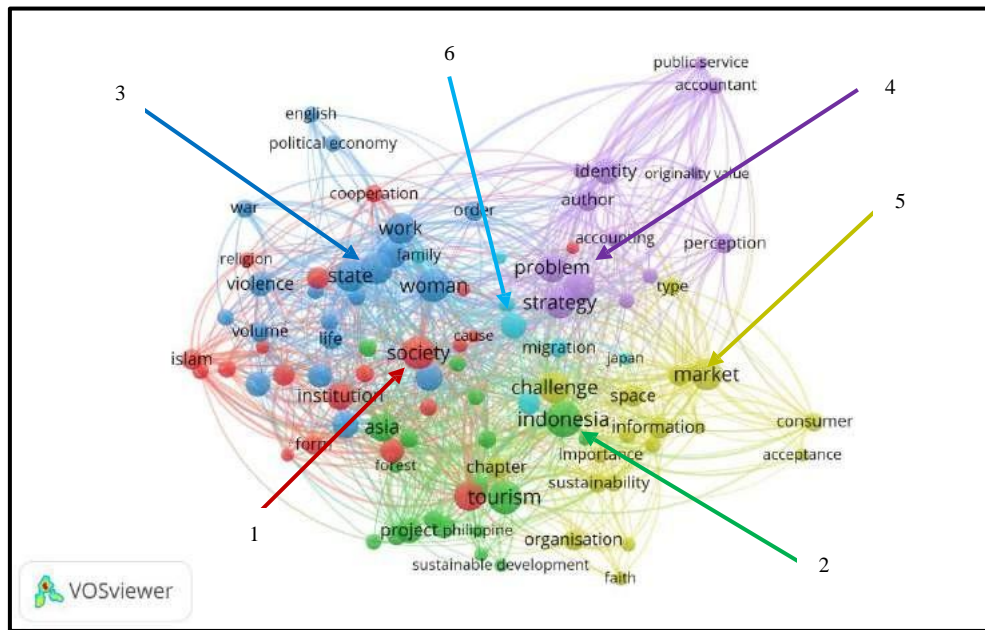
Source: Processed By Researchers (2023)

Figure 7. Number of Ethnographic-Based Accounting Research Articles by Subject Area 2013- 2022

Visualization of Ethnographic Research Trends Based on Vosviewer Software

Researchers used Vos Viewer software as a tool to create a visualization of 233 articles which discuss ethnographic-based accounting research. This software assist researchers to find novelty for related research. Figure 8 shows the overall research related to ethnography. There are six clusters

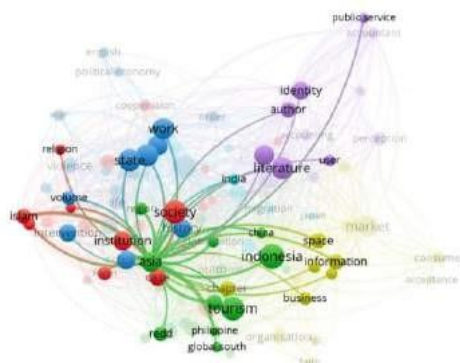
formed consisting of 4 primary clusters (red, green, dark blue, yellow) and 2 secondary clusters (purple and light blue). The first cluster in red is related to the users and management of ethnography in the world. The second cluster in green is ethnography related to countries in Asia that research ethnography and research fields such as education, globalization, conservation, social science, and tourism. The third cluster in dark blue relates to perspectives in ethnographic research. The fourth cluster in yellow relates to the values used in ethnographic research. The fifth cluster is purple relates to approaches and fields in ethnographic research. The sixth cluster in light blue is ethnography related to research concepts.



Source: Processed By Researchers (2023)

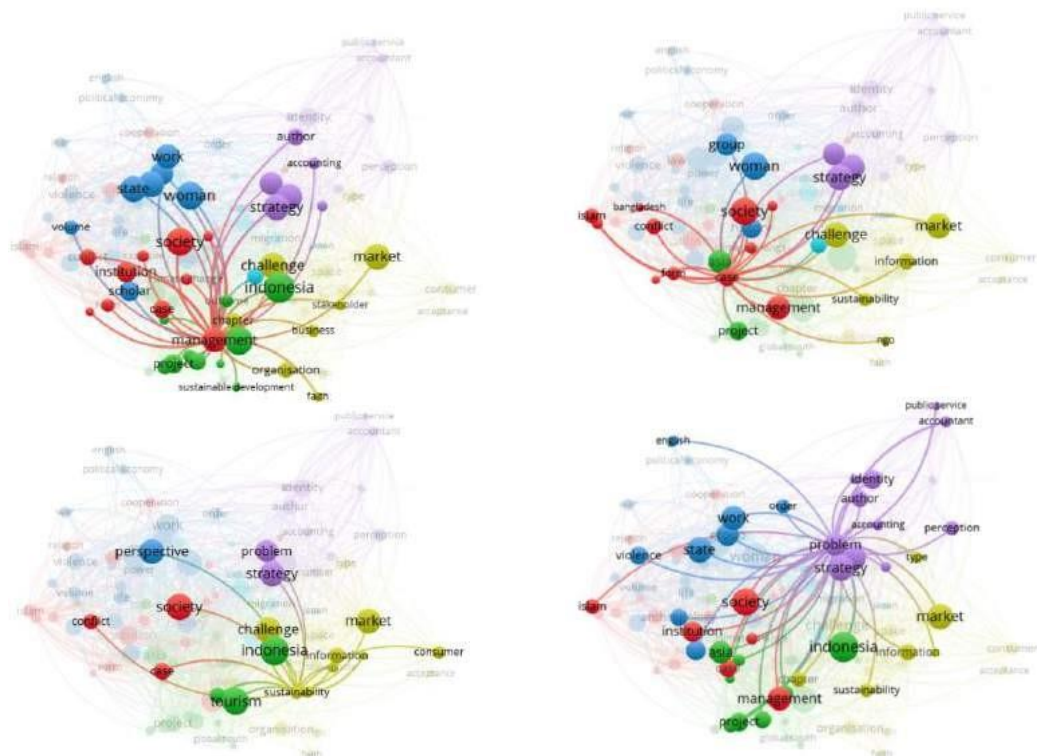
Figure 8: Overview of Ethnographic-Based Accounting Research During 2013-2022

In Figure 8.a, it is known that ethnography-related research in Asian countries has been conducted in Indonesia, China, India, Philippine, Malaysia, Australia, and Japan. The fields that widely use ethnography in research are education, accounting, management, sustainability, political economy, social science, sustainability development as shown in Figure 8.b.



Source: Processed By Researchers (2023)

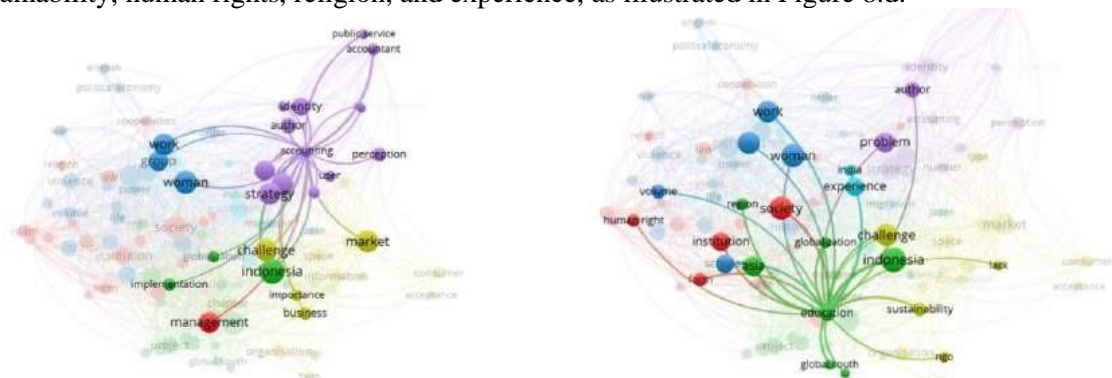
Figure 8.a Ethnography in Different Countries in Asia



Source: Processed By Researchers (2023)

Figure 8.b Fields of Ethnographic Research

Figure 8.c shows that in the accounting domain, ethnographic research is related to accountants, management, strategy, perception, business, implementation and is mostly conducted in Indonesia. While in the education domain, ethnographic research is related to society, globalization, sustainability, human rights, religion, and experience, as illustrated in Figure 8.d.



Source: Processed By Researchers (2023)

Figure 8.c Ethnography in the Accounting Domain

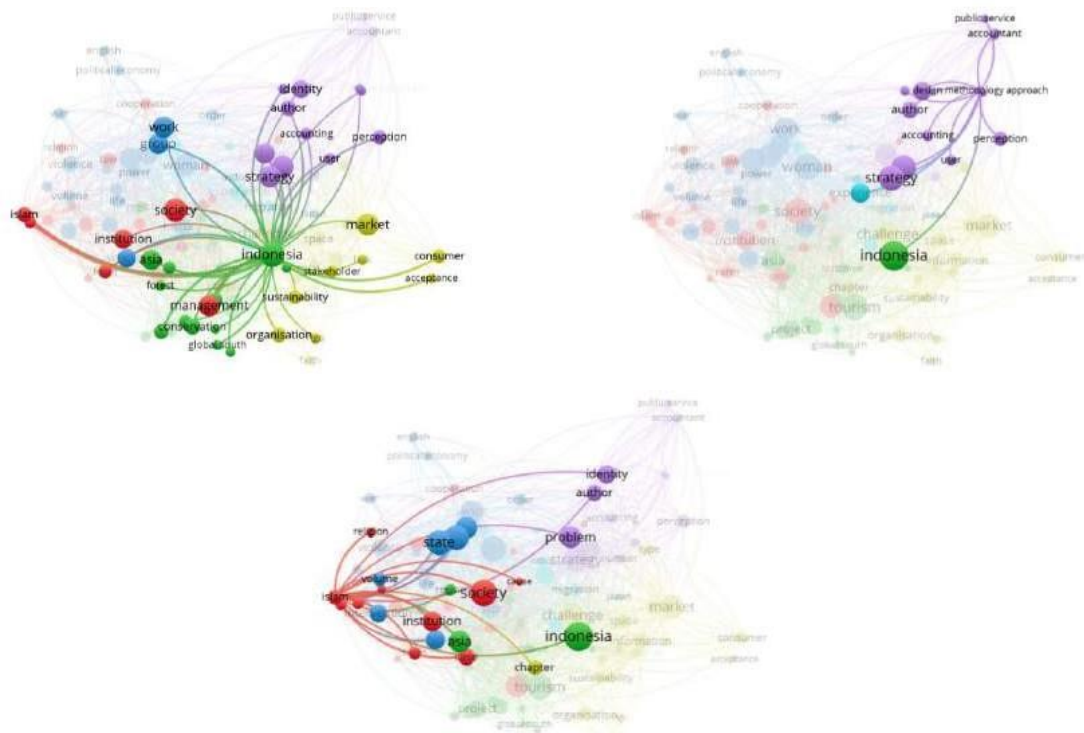
Source: Processed By Researchers (2023)

Figure 8.d Ethnography in the Education Domain

Indonesian Researchers' Contribution to Ethnoscience

Indonesia has contributed 21 documents out of 233 documents related to ethnographic research in accounting between 2013 and 2022. In addition, Figure 9 shows that besides accounting, the trend of ethnographic research in Indonesia is also related to management and sustainability. In Indonesia, ethnographic research is also related to society, religion, perception, and public service.

Source: Processed By Researchers (2023)



Source: Processed By Researchers (2023)

Figure 9. Ethnographic research in Indonesia

Table 4 illustrates the position of institutions in Indonesia that contribute to ethnographic research from 2013 to 2022. There are 18 public and private universities that contribute to ethnographic research. Of the eighteen universities, Universitas Airlangga, Universitas Gadjah Mada and Universitas Padjadjaran have the most contributions with 2 documents in the period between 2013 and 2022.

Table 4.
Number of Ethnographic Documents in Indonesia (2013-2022)

No	University	Number of Documents
1	Brawijaya University, East Java, Malang, Indonesia	1
2	Sekolah Tinggi Ilmu Ekonomi Pariwisata Indonesia (STIEPARI) Semarang, Indonesia	1
3	Universitas Airlangga, Indonesia	2
4	Universitas Diponegoro, Semarang, Indonesia	1
5	Universitas Gadjah Mada, Yogyakarta, Indonesia	2
6	Universitas Islam Batik Surakarta, Indonesia	1
7	Universitas Islam Negeri Sultan Maulana Hasanuddin, Serang, Indonesia	1
8	Universitas Maarif Hasyim Latif, Indonesia	1
9	Universitas Medan Area, Medan, Indonesia	1
10	Universitas Muhammadiyah Cirebon, Cirebon, Indonesia	1
11	Universitas Muhammadiyah Surakarta, Indonesia	1
12	Universitas Negeri Malang, Indonesia	1
13	Universitas Negeri Semarang, Semarang, Indonesia	1
14	Universitas Padjadjaran, Bandung, Indonesia	2

15	Universitas Pendidikan Nasional, Denpasar, Indonesia	1
16	Universitas PGRI Yogyakarta, Yogyakarta, Indonesia	1
17	Universitas Sebelas Maret of Surakarta, Indonesia	1
18	Widyatama University, West Java, Bandung, Indonesia	1

Source: Processed By Researchers (2023)

Table 5 explains that in Indonesia the author who has the highest number of citations for his work on ethnography-related research is Cahyani who published article in the International Journal of Bilingual Education and Bilingualism and is cited 45 times. Followed by Wihantoro with 24 citations publication in Critical Perspectives on Accounting. In third place is Djajadikerta who published articles in the Australasian Accounting, Business and Finance Journal with 9 citations. The fourth place is Nugroho whose article was published in the Journal of Asian Finance, Economics and Business and has been cited 6 times and in the fifth position is Irmawan where his article has been cited 5 times in the Journal of Islamic Accounting and Business Research. While Kristinia and Kultsum are in the sixth and seventh positions for the most citations, namely two times and once respectively. When viewed from the source title, most ethnographic research in Indonesia is carried out in the fields of education, accounting, finance and business.

Table 5.
Top Article/Document Citations in Indonesia (2013-2022)

No	Authors	Year	Source title	Cited by
1	Cahyani H., de Courcy M., Barnett J.	2018	International Journal of Bilingual Education and Bilingualism	45
2	Wihantoro Y., Lowe A., Cooper S., Manochin M.	2015	Critical Perspectives on Accounting	24
3	Djajadikerta H.G., Trireksani T., Ong T., Roni S.M., Kazemian S., Zhang J., Noor A.H.M., Ismail S., Ahmad M.A.N., Azhar Z., Shahbudin A.S.M., Maradona A.F., Yanto H., Wahyuningrum I.F.S.	2021	Australasian Accounting, Business and Finance Journal	9
4	Nugroho M., Halik A., Arif D.	2020	Journal of Asian Finance, Economics and Business	6
5	Irmawan Y., Hudaib M., Haniffa R.	2013	Journal of Islamic Accounting and Business Research	5
6	Kristina D., Hashima N., Hariharan	2017	Indonesian Journal of Applied Linguistics	2
7	Kultsum U., Parinduri M.A., Karim A.	2022	International Journal of Evaluation and Research in Education	1

Source: Processed By Researchers (2023)

Discussion

Ethnography is a paradigm that is usually used in qualitative research that can provide a description and explanation of symbols, social activities, social organizations, worldviews and the way a group of people interact with their environment that has the same culture from the perspective of the natives (Duranti, 1997; Power, 1991; Spradley, 1979). The number of ethnographic research articles throughout the years has fluctuated. In 2020 to 2021 research related to ethnography

experienced a very significant increase. Until 2022 this research continued to increase. It can be predicted that the number of articles in 2023 to 2027 will continue to increase.

Based on the number of cross-country documents, the publication of ethnography-related articles is dominated by countries in the two Americas, namely the United States in the first rank with 55 documents and the United Kingdom in the second rank with 47 documents. While in the next position are countries in Asia such as Austrasia with 37 documents ranked third and Indonesia with 21 documents ranked fourth. While based on institutions, institutions in Australia have the most documents, namely 14 documents consisting of the University of Melbourne, Australia 5 documents, The University of Queensland, Australia 5 documents and The Australian National University, Australia 4 documents. Followed by institutions from the Americas and Europe. In Indonesia alone there are 18 institutions that have contributed to ethnographic research and are dominated by Airlangga University, Gadjah Mada University, and Padjadjaran University with 2 documents.

Lancy (2014) occupied the first position with 335 citations from 2013 to 2022. In Indonesia, the article by Cahyani et al. (2018) became the most cited article with 45 citations from 2013 to 2022. There are several authors who have the most documents from 2013 to 2022 including Béhague and Storeng (2013) and (2014), Brunsma et al. (2019) and (2016), Hay (2019), Milne and Mahanty (2019). Tinnes (2020) and (2021). International journal of innovation, creativity and change is the journal that most researchers turn to discuss this topic. While the Indonesian journal of applied linguistics is the only Indonesian journal that discusses this topic from 2013 to 2022.

From the analysis, six clusters were formed consisting of four primary clusters and 3 secondary clusters. The first cluster is related to the users and management of ethnography, the second cluster is related to the countries that do the best ethnographic research, the third cluster is related to the perspective in ethnographic research, the fourth cluster shows the values used in ethnographic research, the fifth cluster shows ethnographic research related to the approach and research field and the sixth cluster shows the concepts in ethnographic research. In the field of business, management and accounting there are 52 documents or 13% of the total documents related to this topic. In relation to the topic, researchers in Indonesia mostly research in the fields of education, accounting, human life in terms of identity, responsibility, perception and human habits, business and economics. In ethnographic research based on culture and habits in the surrounding environment.

The results of this study can enrich references and knowledge related to literature on ethnographic research, especially in the field of accounting. The data in this study only comes from Scopus so that not much data can be mapped. Therefore, future research can compare two or more data sources to get broader data metrics related to this topic such as data sourced from Scopus, Science Direct, Google Scholar.

CONCLUSIONS

The researcher used bibliometric method to analyze the trend. The development of ethnographic research in the world from 2013 to 2022 has increased, dominated by books and articles. Judging from the country of origin, it is clear that the United States is ranked top in ethnographic research. Meanwhile, the institutions with the highest number of documents are owned by the University of Sussex, UK, University of Melbourne, Australia, The University of Queensland, Australia and the International Journal of Innovation, Creativity and Change is the most popular journal and has the most citations in ethnographic research throughout 2013 to 2022. This topic is more widely used in social sciences and business, management and accounting research. This research resulted in six clusters consisting of clusters related to users and management of ethnography, countries with the best ethnographic research, perspectives in ethnographic research, values used in ethnographic research, approaches and research fields and concepts in ethnographic research.

Indonesia is in the fourth position and contributes 21 documents in ethnographic research. Indonesian institutions that have contributed to ethnographic research are Universitas Airlangga, Universitas Padjadjaran, and Universitas Gadjah Mada. The Journal of Applied Linguistics is the only Indonesian journal to cover this topic from 2013 to 2022. This study can provide an overview of ethnographic research trends in the world and provide direction for future research.

The results of the study have implications and contributions to help researchers to analyse ethnographic research trends globally and provide an overview and recommendations for future research directions. This research provides an overview of the development of ethnographic research in accounting and provides an overview of the novelty of similar research.

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