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# Do conferences drive quality improvement in accounting research?

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## Abstract

**Research aims:** In Indonesia, the Simposium Nasional Akuntansi (SNA) and regional accounting conferences (RAC) exist. Prior studies on their database are constrained and predominantly adopt an external viewpoint. Therefore, using an "insider" perspective, this study aims to reveal how scientific conferences impact knowledge quality and dissemination in accounting research.

**Design/Methodology/Approach:** This study took the case of the Konferensi Ilmiah Akuntansi (KIA) X Jakarta at Universitas Muhammadiyah Jakarta. Data were analyzed descriptively sourced from the KIA X committee and the selection process of 235 manuscripts until acceptance/rejection by the journal.

**Research findings:** The results demonstrated that, first, KIA X engaged 58 institutions and 235 manuscripts as participants, with 70 reviewers representing cohosting institutions and journal editorial teams across Indonesia. Second, reviewers independently deemed 160 manuscripts suitable for journal publication and 75 for proceedings. Among these, 130 were accepted by SINTA 2-5 journals, and 30 await confirmation. Third, accounting conferences seem to satisfy formalities rather than significantly enhancing knowledge or practice quality.

**Theoretical contribution/Originality:** Regional conferences like KIA X aim to foster discussions on accounting concepts, knowledge, and innovations. Nevertheless, if proceedings reflect poor quality, the intended scientific objectives falter. Hence, this study delves into this concern through conference database analysis.

**Practitioner/Policy implication:** The RAC committees face challenges in balancing convenience, appeal, and competitiveness, all while dispelling the notion of lower manuscript quality compared to SNA.

**Keywords:** Accounting Research; Accounting Conference; Proceeding; Scientific Research; Regional Accounting Conference



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## Introduction

To disseminate new knowledge, scientific conferences are the most effective and desirable forums. For presenters, conferences can be a touchstone for the novelty of concepts, propositions, and perspectives on the substance of knowledge and/or methodology. Generally, important outputs from similar scientific forums are in the form of proceedings. Sometimes, it can be forwarded for publication in a journal after revision based on the input of the discussants and the audience, with a substantive difference of 70% compared to the proceeding article.

At the same time, studies on electronic archive data, such as proceedings and journals to put out new scientific works, are also growing, generally using systematic literature review analysis.

For example, Montesi and Owen (2008) discussed the special role of proceedings and journal articles in software engineering in generating new knowledge. They concluded that conference proceedings can measure innovation ability and propose new ideas, while journal publications can contribute more to building a knowledge base. Glänzel et al. (2006) consider that proceedings are more important than periodic publications. In this study of the weight of proceedings as literature for bibliometric studies, they concluded that in all fields of science, including social sciences and humanities, the use of databases, in their study using ISI Proceedings, was only an additional source of data. In line with Lisée et al. (2008), scientific data originating from proceedings tended to decrease; the remaining 1.7% was used in natural science and engineering studies and 2.5% in the social humanities field. Apart from having the strength of having faster citations compared to other scientific sources, Lisée et al. (2008) found two drawbacks of proceeding data, namely having a small impact, only citing 2% of the total citations, and data obsolescence faster.

The importance of international-scale accounting conferences is also proposed by Ball (2016) from the University of Chicago. In the essay submitted as a keynote address at the Third International Conference of the Journal of International Accounting Research in Sao Paulo, Brazil, he highlighted the importance of international accounting research in better understanding the accounting practices across different countries, providing more replication options, exploring differences in national institutional structures, addressing limitations of within-jurisdiction research, and obtaining a wider range of changes to explore further. This approach can be useful for researchers and practitioners interested in conducting international accounting research and help them design their research studies (Ball, 2016).

On accounting management, Bromwich and Scapens (2016) elucidate the implications of the papers presented at the 25th Anniversary Conference of Management Accounting Research (MAR). They provide recommendations for future research in management accounting and highlight the need for researchers to collaborate and build on prior research to improve the impact of their work on practice. The paper suggests a need for research in management accounting to more effectively build on prior research to accumulate knowledge about specific issues and problems. It also recommends that researchers in the different areas of management accounting should talk to each other more and that insights and findings from qualitative research could be used to inform quantitative studies and vice versa. The paper also discusses the challenges of closing the 'practice-research gap' and increasing the impact of management accounting research. Overall, the paper provides valuable insights for researchers and practitioners in management accounting (Bromwich & Scapens, 2016).

Moreover, Hopper and Bui (2016) evaluated the contributions of MAR to social and critical management accounting analyses in the 25 years since its launch. The study

provides insights into the trends and patterns in MAR, including using qualitative methods, the diversity of theoretical approaches, and the focus on large public and private sector organizations in Europe. The paper also identifies areas neglected in MAR, such as third-sector organizations, politics, civil society involvement, development and developing countries, labor, the public interest, political economy, and until recently, social and environmental accounting. They highly encourage future research to focus on those neglected areas to give greater voice and influence to marginalized sectors of society worldwide (Hopper & Bui, 2016).

In Indonesia, the Ministry of Education, Culture, Research, and Technology employs a publication ranking called the Science and Technology Index (SINTA). The implementation of SINTA led to an increase in the production of publications by Indonesian researchers, with 62% of the observed increase in total publications being from conference proceedings (Fry et al., 2023). Upon the zeal to develop accounting research, there is the *Simposium Nasional Akuntansi (SNA)*, a prestigious national-level accounting forum held twenty-five times. At its peak, the committee may receive around 1,000 articles for selection. Of that number, only around 20% or 200 articles passed for presentation; the rest, about 800, required an alternative dissemination path. It denotes that the birth of various regional accounting conferences (RAC) driven by the regional committee of the Indonesian chartered accountant association, the *Ikatan Akuntan Indonesia (IAI)* or regional accounting lecturer forums, must be seen as an overflow, an effect, as well as a response to the limited capacity of SNA. For example, the *Konferensi Ilmiah Akuntansi (KIA)* in Jakarta has been held ten times. In East Java, there is the *Konferensi Regional Akuntansi (KRA)* which has been held nine times; the *Parade Riset Akuntansi (PRA)* in West Java, which has been held seven times; the *Festival Riset Akuntansi (FRA)* in Central Java which has been held twice, and the *Konferensi Riset Akuntansi Riau (KONRA)* which has been held three times.

Furthermore, on that note, prior studies have limited attention to the SNA database, let alone RAC, to examine contributions to the development of accounting knowledge, both theoretical and practical. As far as can be accessed, the study of Hutagalung and Utomo (2017) is a relevant initial study for this purpose. They used electronic archive data of the 2012–2014 SNA proceedings (they claim difficulty collecting the most recent data, the 2015-2016 SNA). They believe that SNA is a credible forum with the assumption that articles in SNA are (1) representing the field of accounting studies; (2) involving lecturer forums; (3) representing universities in the country; and (4) involving credible reviewers. Furthermore, using the 2008-2017 SNA proceedings database, Ryzky and Rini (2018) explored the trends in sharia accounting research in Indonesia.

However, previously mentioned studies are database studies based on the result from an “outsider” perspective (Bromwich & Scapens, 2016; Hopper & Bui, 2016; Hutagalung & Utomo, 2017; Lisée et al., 2008; Montesi & Owen, 2008; Ryzky & Rini, 2018). Therefore, there is a need to investigate how accounting conferences impact accounting research based on the views of “insiders,” such as from the organizers’ perspective on the forum in question, who have access to that organization, how to understand the

division of labor, the process of articles selection, until the article is rejected or published, either in the proceedings or the recommended journal.

Accordingly, this study aims, first, to describe the organization of the KIA X in Jakarta and the review process to determine which articles are appropriate for publication in proceedings or SINTA-indexed journals. Second, it describes the response of the journal editorial team in rejecting or accepting articles for publication. Third, using the first and second analyses, the authors then assessed the quantity and quality of articles based on comparing the results of the early-stage review (presentation-worthy) and the response of the journal editorial team to articles considered worthy of publication in the journal. Such a study is very important in determining the credibility of the forum and the effectiveness of the regional-level conferences in improving accounting knowledge, not only in the number of articles but also concerning the quality; similar studies may also be needed for the 25-year-old SNA.

## **Literature Review**

Conferences provide a platform for researchers to collaborate, build networks, and establish professional relationships. These interactions facilitate knowledge sharing, interdisciplinary research, and the formation of research partnerships, leading to enhanced research quality. Presenting research findings at conferences also allows researchers to receive valuable feedback from peers and experts in the field. Peer review and constructive criticism received during conferences contribute to refining research methodologies, addressing limitations, and improving the quality of research outcomes. In addition, conferences offer a platform for researchers to disseminate their findings to a wider audience. Presenting research at conferences further increases its visibility, enables researchers to receive recognition for their work, and facilitates the dissemination of knowledge within the accounting research community (Glaeser & Guay, 2017; Napier, 2006; Somekh, 2010).

However, conferences often have limited slots available for paper presentations, leading to a selection bias showcased in the research. This bias may hinder the representation of diverse research perspectives and limit the overall impact on research quality. Besides, attending conferences requires significant time and financial resources. Researchers from underprivileged institutions or with limited funding may face challenges in accessing conferences, limiting their opportunities for quality improvement.

Nonetheless, conferences serve as platforms for sharing innovative research methodologies and techniques. Researchers can learn about emerging trends and best practices, leading to methodological advancements and improved research quality. The peer review process during conferences ensures that research is rigorously evaluated and critiqued by experts in the field. This process helps identify weaknesses, encourages methodological rigor, and promotes producing high-quality research in accounting. Conferences often provide avenues for researchers to publish their work in conference proceedings or associated journals. This publication exposure increases the visibility and

impact of the research, thereby enhancing the overall quality of accounting research (Glaeser & Guay, 2017; Jones & Shoemaker, 1994; Napier, 2006; Somekh, 2010).

In the specific context of this study, the manuscript selection and review processes varied notably between the previous SNA and KIA events due to distinct conditions. SNA enforced more rigorous criteria, establishing a widely known fact that its accepted manuscripts possessed superior quality and enjoyed higher prospects of journal publication (Hutagalung & Utomo, 2017) compared to those accepted at KIA. In response, KIA X aims to bridge the quality discrepancy among manuscripts. It is being pursued by engaging journal managers, both as panelists and reviewers, to elevate the caliber of manuscripts submitted to KIA X. Simultaneously, this endeavor intends to enhance the probability of these manuscripts gaining acceptance for journal publication.

## **Research Method**

This qualitative study employed descriptive analysis. The samples were all manuscripts received by the KIA X committee and accessed through the website <https://kia10.umj.ac.id/>, with a total of 235 articles. The analysis was divided into three stages. The first was an analysis of all manuscripts sent to two reviewers, namely (co)host reviewers and journal reviewers affiliated with the journal alliance of Ikatan Akuntan Indonesia-Kompartemen Akuntan Pendidik (IAI-KAPd). At this stage, the description focused on the source and institutional affiliation of the author, the field of article review, the reviewers, the aspects reviewed, and the reviewers' recommendations for publication, either in proceedings or in SINTA-indexed journals.

The second stage of the description emphasized the bidding process carried out by the KIA committee to ensure that all accepted manuscripts were recommended to be accepted by the journal editorial team based on the SINTA index level. As proof that the article is accepted, the journal editorial team must officially send a statement of acceptance to the committee. Thirdly, further analysis was carried out based on the findings (the description results) of the first and second stages to assess the effectiveness of an accounting scientific forum in improving the quality of articles and their contribution to the development of accounting knowledge.

To be more comprehensive and context-accurate, analyzing the KIA X as a sample of RAC should be placed simultaneously within its position as a complement to the SNA. The first assumption is that RACs are the alternative forum for disseminating SNA's overflowed manuscript. Second, the quality of the articles in RAC is relatively lower than in SNA. Third, the moving place of the events on RAC from Aceh to Papua makes SNA less competitive financially. It also makes RAC an alternative for authors, especially those with limited financial support from their institutions.

## Results and Discussion

### Participants and manuscripts

Institutions that submitted manuscripts to KIA X were divided into host, cohost, and independent. The host was the Universitas Muhammadiyah Jakarta, with 45 cohosts and 12 independent institutions. With the participation of 45 cohosts, KIA X was recorded as a RAC with the most cohosts throughout the history of RAC. Likewise, seen from the scope, it involved universities from the westernmost tip of Sumatra, the Universitas Muhammadiyah Aceh and the Universitas Syiah Kuala, both in Banda Aceh and from easternmost, the Universitas Pendidikan Muhammadiyah Sorong in West Papua. For this achievement, KIA X was listed at the Indonesian record museum, Museum Rekor Indonesia (MURI), as the RAC with the greatest number of cohosts and its network. Therefore, the number of participating universities or institutions reached 58 participants. In total, 235 manuscripts were received by the committee, sourced from 11 from the host, 200 from the cohost, and 24 from independent universities or institutions (Table 1).

**Table 1** Participants and manuscripts

No	University or Institution	Region	Manuscript
<b>Host</b>			<b>11</b>
1	Universitas Muhammadiyah Jakarta	Banten	11
<b>Cohost</b>			<b>200</b>
2	Universitas Muhammadiyah Aceh	Aceh	6
3	Universitas Syiah Kuala	Aceh	1
4	Univesitas Muhammadiyah Sumatera Utara	North Sumatera	4
5	Universitas Sriwijaya	South Sumatera	5
6	Univesitas Muhammadiyah Metro	Lampung	3
7	Universitas Teknokrat Indonesia	Lampung	4
8	Universitas Islam Negeri Syarif Hidayatullah Jakarta	Banten	5
9	Universitas Pamulang	Banten	7
10	Universitas Pelita Harapan	Banten	5
11	Universitas Pembangunan Jaya	Banten	5
12	Universitas Multimedia Nusantara	Banten	-
13	Sekolah Tinggi Ilmu Ekonomi Indonesia	Special Capital Region of Jakarta	5
14	Universitas Prof. Dr. Moestopo (Beragama)	Special Capital Region of Jakarta	6
15	Universitas Kristen Krida Wacana	Special Capital Region of Jakarta	5
16	Universitas Esa Unggul	Special Capital Region of Jakarta	6
17	Sekolah Tinggi Ilmu Ekonomi Wiyatamandala	Special Capital Region of Jakarta	5
18	Universitas Tarumanagara	Special Capital Region of Jakarta	2
19	Universitas Pancasila	Special Capital Region of Jakarta	7

**Table 1** Participants and manuscripts (cont.)

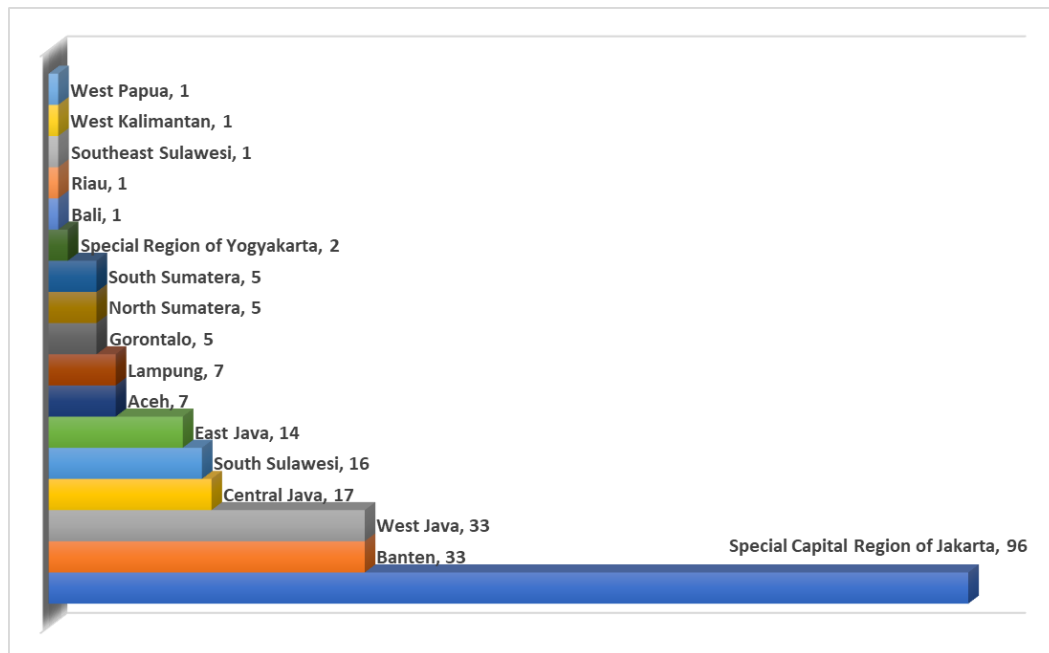
No	University or institution	Region	Manuscript
20	Sekolah Tinggi Ilmu Ekonomi Indonesia Banking School	Special Capital Region of Jakarta	7
21	Sekolah Tinggi Ilmu Ekonomi Swadaya	Special Capital Region of Jakarta	4
22	Universitas Negeri Jakarta	Special Capital Region of Jakarta	5
23	Institut Bisnis Nusantara	Special Capital Region of Jakarta	5
24	Perbanas Institute	Special Capital Region of Jakarta	4
25	Universitas Bunda Mulia	Special Capital Region of Jakarta	5
26	Trisakti School of Management	Special Capital Region of Jakarta	1
27	Universitas Katolik Indonesia Atma Jaya	Special Capital Region of Jakarta	4
28	Universitas Pembangunan Nasional "Veteran" Jakarta	Special Capital Region of Jakarta	5
29	Universitas Trisakti	Special Capital Region of Jakarta	5
30	Universitas Prasetya Mulia	Special Capital Region of Jakarta	-
31	Sekolah Tinggi Ilmu Ekonomi Bhakti Pembangunan	Special Capital Region of Jakarta	5
32	Universitas Sampoerna	Special Capital Region of Jakarta	5
33	KALBIS Institute	Special Capital Region of Jakarta	5
34	Univesitas Muhammadiyah Sukabumi	West Java	6
35	Universitas Islam As-Syafi'iyah	West Java	4
36	Bina Insani University	West Java	6
37	Universitas Bhayangkara Jakarta Raya	West Java	1
38	Universitas Buana Perjuangan Karawang	West Java	4
39	Universitas Muhammadiyah Magelang	Central Java	8
40	Univesitas Muhammadiyah Karanganyar	Central Java	2
41	Univesitas Muhammadiyah Semarang	Central Java	6
42	Universitas Muhammadiyah Palopo	South Sulawesi	5
43	Univesitas Muhammadiyah Parepare	South Sulawesi	6
44	Universitas Muhammadiyah Makassar	South Sulawesi	5
45	Universitas Negeri Gorontalo	Gorontalo	5
46	Univesitas Pendidikan Muhammadiyah Sorong	West Papua	1
	<b>Independent</b>		<b>24</b>
47	Universitas Sumatera Utara	North Sumatera	1
48	Universitas Riau	Riau	1
49	Institut Agama Islam Negeri (IAIN) Pontianak	West Kalimantan	1
50	Universitas Sali Al-Aitaam	West Java	1
51	Rayakahyan Group	West Java	1
52	Universitas Islam Indonesia	Special Region of Yogyakarta	2

**Table 1** Participants and manuscripts (cont.)

No	University or institution	Region	Manuscript
53	Universitas Muhamadiyah Pekajangan Pekalongan	Central Java	1
54	Universitas Islam Kadiri	East Java	2
55	Universitas Muhamadiyah Sidoarjo	East Java	10
56	Universitas Muhammadiyah Ponorogo	East Java	2
57	STMIK Primakara	Bali	1
58	Universitas Halu Oleo	Southeast Sulawesi	1
<b>Total</b>			<b>235</b>

Source: KIA X committee data

Additionally, the following is the number of manuscripts by region presented in Figure 1.



**Figure 1** The number of manuscripts by region

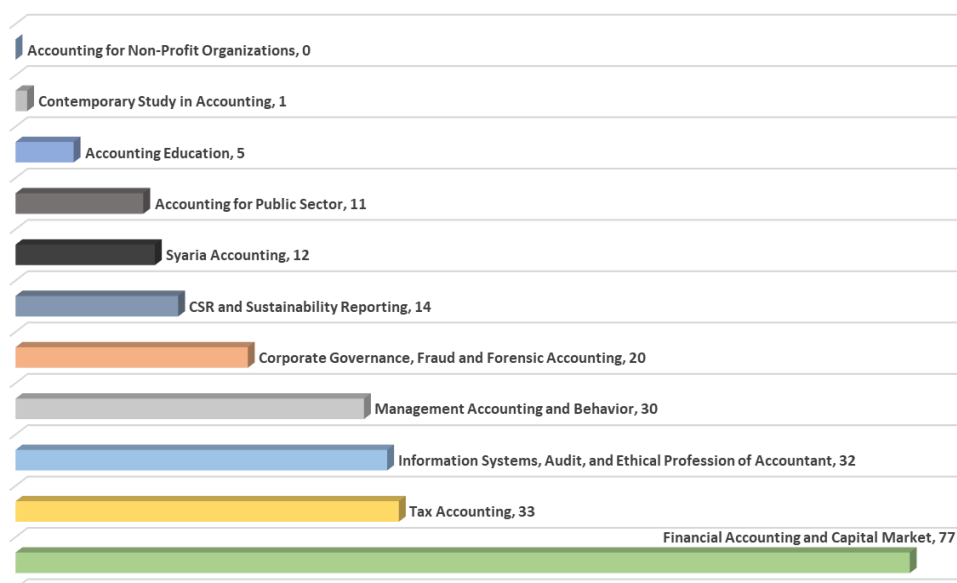
Source: KIA X committee data

**Field of study**

The KIA X committee offers 11 fields of study. All these fields are considered relevant to accounting. The authors chose ten areas of interest since one field, Accounting for Non-Profit Organizations, had no enthusiasts (see Figure 2). In addition, there were five major topics chosen, 77 manuscripts on Financial Accounting and Capital Market, 33 manuscripts on Tax Accounting, 32 manuscripts on Information Systems, Auditing, and Ethical Profession of Accountant, 30 manuscripts on Management Accounting and Behavior, and 20 manuscripts on Corporate Governance, Fraud, and Forensic Accounting.



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**Figure 2** Field of study

### Participating journals

During this study, 35 journals supported KIA X, five of which were ranked at the level of SINTA 2, 12 in SINTA 3, 11 in SINTA 4, and seven journals in SINTA 5. Of these, 33 journals were affiliated (in collaboration) with IAI-KAPd (Table 2).

**Table 2** Participating journals

Journal	Rank	Publisher
SHARE: Jurnal Ekonomi dan Keuangan Islam	SINTA 2	Universitas Islam Negeri Ar-Raniry
Journal of Accounting and Investment	SINTA 2	Universitas Muhammadiyah Yogyakarta
Jurnal Reviu Akuntansi dan Keuangan	SINTA 2	Universitas Muhammadiyah Malang
Jurnal Ilmiah Akuntansi	SINTA 2	Universitas Pendidikan Ganesha
Jurnal Ilmiah Akuntansi dan Bisnis	SINTA 2	Universitas Udayana
Jurnal Akuntansi	SINTA 3	Universitas Bengkulu
Akuntabilitas	SINTA 3	Universitas Sriwijaya
Jurnal Akuntansi Berkelanjutan Indonesia	SINTA 3	Universitas Pamulang
Jurnal Akuntansi Bisnis	SINTA 3	Universitas Bunda Mulia
Kompartemen: Jurnal Ilmiah Akuntansi	SINTA 3	Universitas Muhammadiyah Purwokerto
MAKSIMUM: Media Akuntansi Universitas Muhammadiyah Semarang	SINTA 3	Universitas Muhammadiyah Semarang
Akuntansi Bisnis & Manajemen	SINTA 3	STIE Malangkucecwara
Jurnal Akademi Akuntansi	SINTA 3	Universitas Muhammadiyah Malang
Berkala Akuntansi dan Keuangan Indonesia	SINTA 3	Universitas Airlangga
Journal of Accounting Science	SINTA 3	Universitas Muhammadiyah Sidoarjo
Jurnal Akuntansi Integratif	SINTA 3	Universitas Islam Negeri Sunan Ampel Surabaya

**Table 2** Participating journals (cont.)

Journal	Rank	Publisher
Jurnal Akuntansi Integratif	SINTA 3	Universitas Islam Negeri Sunan Ampel Surabaya
E Jurnal Akuntansi	SINTA 3	Universitas Udayana
Current: Jurnal Kajian Akuntansi dan Bisnis Terkini	SINTA 4	Universitas Riau
Jurnal Akuntansi dan Keuangan	SINTA 4	Universitas Lampung
Jurnal Akuntansi dan Governance	SINTA 4	Universitas Muhammadiyah Jakarta
Studi Akuntansi Keuangan Indonesia*	SINTA 4	Universitas Prasetiya Mulya
Jurnal Akuntansi dan Keuangan	SINTA 4	Universitas Budi Luhur
Jurnal Ilmiah Akuntansi Fakultas Ekonomi	SINTA 4	Universitas Pakuan
Accruals (Accounting Research Journal of Sutaatmadja)	SINTA 4	Sekolah Tinggi Ilmu Ekonomi Sutaatmadja
Jurnal Akuntansi Indonesia	SINTA 4	Universitas Islam Sultan Agung
EL-MUHASABA: Jurnal Akuntansi	SINTA 4	Universitas Islam Negeri Maulana Malik Ibrahim Malang
Juara: Jurnal Riset Akuntansi	SINTA 4	Universitas Mahasaraswati Denpasar
Jurnal Akun Nabelo	SINTA 4	Universitas Tadulako
Journal of Accounting, Entrepreneurship and Financial Technology	SINTA 5	Universitas Ciputra
The Accounting Journal of Binaniaga	SINTA 5	Universitas Binaniaga Indonesia
Jurnal Akuntansi dan Keuangan Daerah	SINTA 5	Universitas Cenderawasih
Jurnal Pajak dan Keuangan Negara	SINTA 5	Sekolah Tinggi Akuntansi Negara
Balance Vocation Accounting Journal	SINTA 5	Universitas Muhammadiyah Tangerang
JASS (Journal of Accounting for Sustainable Society)	SINTA 5	Sekolah Tinggi Ilmu Ekonomi Sutaatmadja
Journal of Islamic Accounting and Tax*	SINTA 5	Universitas Muhammadiyah Gresik

Source: KIA X committee data

## Reviewers

Reviewers came from participating universities and journal editorial teams. Of the 46 participating universities, 27 universities were represented by 37 reviewers; four reviewers represented three public universities (11.11%); 27 reviewers represented 20 Non-Muhammadiyah/Aisyiyah private universities (74.07%); six reviewers represented four Muhammadiyah/Aisyiyah universities (14.81%). Furthermore, there were 31 SINTA-accredited journals which 33 reviewers represented, consisting of 15 journals (48,395) managed by public universities with 17 reviewers, nine journals (29.03%) managed by Non-Muhammadiyah/Aisyiyah private universities, represented by nine reviewers (27.27%), and seven journals managed by Muhammadiyah/Aisyiyah universities (22.58%) represented by seven reviewers (21.21%) (See Table 3).

**Table 3** Reviewers' involvement

University	Cohost				Editorial Team			
	Inst.	%	Rev.	%	Inst.	%	Rev.	%
Public University	3	11.11	4	10.81	15	48.39	17	51.52
Non-Muhammadiyah or Private University	20	74.07	27	72.97	9	29.03	9	27.27
Muhammadiyah University	4	14.81	6	16.22	7	22.58	7	21.21
<b>Total</b>	<b>27</b>	<b>100.00</b>	<b>37</b>	<b>100.00</b>	<b>31</b>	<b>100.00</b>	<b>33</b>	<b>100.00</b>

Note: Inst.: Institution; Rev.: Reviewer

Source: KIA X committee data

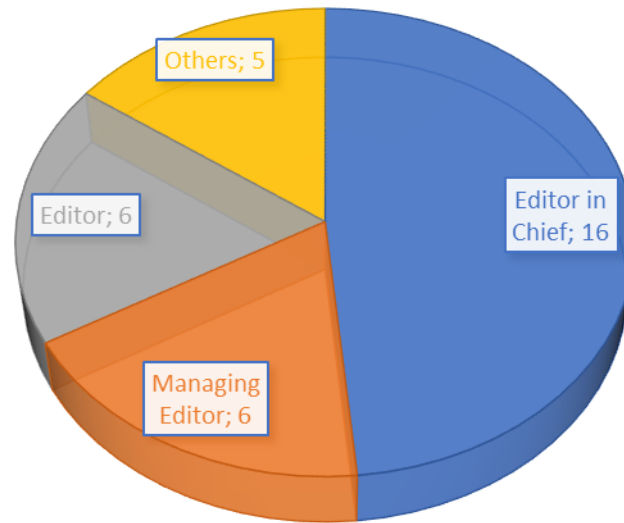
Reviewers representing journals and cohosts came from 15 regions (see Table 4). The Special Capital Region of Jakarta had the highest rank, with 30 representations (42.86%). It is reasonable because KIA X is an agenda for RAC managed by the committee of the Special Capital Region of Jakarta.

**Table 4** Reviewers by regions

No	Region	Editorial Team		Cohost		Total	
		Sum	%	Sum	%	Sum	%
1	Aceh	1	3.03	1	2.70	2	2.86
2	Bali	4	12.12	0	-	4	5.71
3	Banten	3	9.09	3	8.11	6	8.57
4	Bengkulu	1	3.03	0	-	1	1.43
5	Special Region of Yogyakarta	1	3.03	0	-	1	1.43
6	Special Capital Region of Jakarta	2	6.06	28	75.68	30	42.86
7	West Java	3	9.09	1	2.70	4	5.71
8	Central Java	3	9.09	0	-	3	4.29
9	East Java	8	24.24	0	-	8	11.43
10	Lampung	1	3.03	2	5.41	3	4.29
11	Papua	1	3.03	0	-	1	1.43
12	Riau	1	3.03	0	-	1	1.43
13	Central Sulawesi	3	9.09	0	-	3	4.29
14	South Sulawesi	0	-	1	2.70	1	1.43
15	South Sumatera	1	3.03	1	2.70	2	2.86
<b>Total</b>		<b>33</b>	<b>100.00</b>	<b>37</b>	<b>100.00</b>	<b>70</b>	<b>100.00</b>

Source: KIA X committee data

Additionally, reviewers from the journal editorial team were represented by 33 reviewers. The positions of reviewers in the journal they represented were 16 reviewers (48.48%) as Editor in Chief; each six (18.18%) were managing editor and editor, and five were others (15.15%). Implicitly, based on Figure 3, most journals (67.66%) were represented by their leaders.



**Figure 3** Reviewers by position  
Source: KIA X committee data

**Aspects of assessment**

In the assessment process, ten aspects included relevance, contribution, manuscript arrangement, abstract, introduction, literature review, research methods, results and discussion, conclusion, and references. The score for each assessment aspect was measured with a 1–10 score (Table 5 shows the aspects of the assessment and their description). To carry out the assessment, the reviewers used Google Forms.

**Table 5** Aspects of assessment

Aspects of assessment	Description
Relevance	Relevance to RAC topics and related fields of knowledge
Contribution	The quality of the articles related to ideas, originality, novelty, and development in the accounting field
Manuscript arrangement	The language used clarity of content, description, tables, readability, and reference level to the KIA X template.
Abstract	Compact, clear, and complete abstracts can attract attention and encourage readers to read the entire manuscript.
Introduction	The background to the problem, relevance to previous studies, research gaps, motivation, and study contributions must be clear.
Literature review	The basic theory and hypothesis development (if any) must be stated clearly, argumentatively, and supported by the latest studies.
Research methods	The clarity in research design, stages, and measurement/operationalization of variables
Result and discussion	The presentation of results and sharpness of analysis are accompanied by easy-to-understand tables and pictures.
Conclusion	Findings, limitations, and suggestions
Reference	It contains the latest references related to the manuscript's contents, and all references have been cited in the manuscript.

Source: KIA X committee data

**Assessment results**

To obtain good results, the scores of each reviewer were summed up and divided by two. As presented in Table 6, manuscripts with scores of > 90 (without revision) were recommended for publication in SINTA 3 journals; scores of 80 – 90 (minor revision) were commended to the SINTA 4 journals; scores of >70 – 80 (minor-moderate revision) to SINTA 5 journals; scores of 65 – 70 (moderate revision) to SINTA 6 journals; scores of < 65 (major revision) were recommended to proceedings. Table 8 provides information that 160 articles (68.09%) were eligible to be recommended to the journals, and the remaining 75 (31.91%) were eligible to participate in the proceedings. Additionally, the committees refrained from endorsing the recommendation of the highest-scored manuscript for the SINTA 2 journal to manage and mitigate unrealistic participant expectations. By suggesting a slightly lower-ranked journal, the committees aimed to prevent being overwhelmed by exceedingly high participant expectations.

**Table 6** Assessment results

Result	Score	Recommendation	Sum	(%)
Accepted without revision	> 90 – 99	SINTA 3	2	0.85
Accepted with minor revision	> 80 - 90	SINTA 4	35	14.89
Accepted with minor-moderate revision	>70 - 80	SINTA 5	70	29.79
Accepted with moderate revision	65 - 70	SINTA 6	53	22.55
Accepted with major revision	< 65	Proceeding	75	31.91
<b>Total</b>			<b>235</b>	<b>100.00</b>

Source: KIA X committee data

Of the two manuscripts recommended to SINTA 3, due to the highest scores (without revision and scores > 90 – 99), the committee recommended them first to a higher SINTA-ranked journal (SINTA 2). All manuscripts were also submitted in advance to journals with one higher rank. Not selected manuscripts were re-included in the recommended journals (see Table 7). As a result, one manuscript was accepted at SINTA 2 (0.77%); 20 manuscripts (15.38%) were accepted in the SINTA 3 journals; 53 manuscripts (40.77%) were accepted in the SINTA 4 journals; and 56 manuscripts (43.08%) were accepted in SINTA 5 journals. None were accepted in SINTA 6 journals. As a result, 130 of 160 journals (81.25%) were accepted in SINTA 2 - 5 journals; the remaining 30 (19.75%) were not accepted anywhere.

**Table 7** Reviewer recommendations and journal editorial team responses

Score and Recommendation	Reviewer Recommendations	%	Accepted by Journals	%
100 (SINTA 2)	0	0.00	1	0.77
> 90 - 99 (SINTA 3)	2	1.25	20	15.38
> 80 - 90 (SINTA 4)	35	21.88	53	40.77
> 70 - 80 (SINTA 5)	70	43.75	56	43.08
> 65 - 70 (SINTA 6)	53	33.13	0	0.00
<b>Total</b>	<b>160</b>	<b>100.00</b>	<b>130</b>	<b>100.00</b>

Source: KIA X committee data

The rejected 30 manuscripts had actually been resubmitted to journals with two ranks below the recommendation but were still rejected. Then, Table 8 informs that the SINTA 5 – 6 journals rejected 26 manuscripts (86.67%), and SINTA 4 journals rejected three (10%). In particular, one manuscript was initially submitted to SINTA 3 journal, and apart from being rejected by SINTA 2 and SINTA 3 journals, SINTA 4 journals also rejected it. Albeit the fact that this particular manuscript had the second highest score and was entitled to be nominated for an award, the assessment team for best paper (representative of IAI-KAPd, Accounting Lecturer Forum of Jakarta, Chairman of the KIA X committee, Department of Call for Papers and Publication) did not nominate as one of the three best papers that received an award. After re-examining, it turned out that the manuscript was outside the accounting field, more closely to the scope of communication or marketing.

**Table 8** Rejected manuscripts

Score and Recommendation	Rejected by journal	%	Remark
> 90 - 99 (SINTA 3)	1	3.33	Not Accounting
> 80 - 90 (SINTA 4)	3	10.00	Ineligible
> 70 - 80 (SINTA 5)	18	60.00	Ineligible
> 65 - 70 (SINTA 6)	8	26.67	Ineligible
<b>Total</b>	<b>30</b>	<b>100.00</b>	

Source: KIA X committee data

Recalculating the 235 manuscripts received by the committee, 130 manuscripts (55.32%) deserved to be published in journals. The rest, 105 manuscripts (44.68%), were not eligible, consisting of 30 manuscripts (12.77%) that did not meet journal qualifications (due to quality, qualification considerations, and the scope of the journal) and 75 manuscripts (31.91%) were only eligible for proceedings (Table 9).

**Table 9** Publication recapitulation

Publication	Manuscript	%
Journal	130	55.32
Other than journal		
Proceeding	75	31.91
To be announced further	30	12.77
<b>Total</b>	<b>235</b>	<b>100.00</b>

Source: KIA X committee data

## Discussion

### Organization, participants, and cohost mechanism

From the number of participants, KIA X Jakarta had its achievements. This achievement was accomplished due to cohost collaboration from the IAI-KAPd network and the Muhammadiyah Universities network, which contributed 211 manuscripts (89.79%). The remaining 24 manuscripts (10.21%) were contributed by independent authors. Muhammadiyah Universities played a major role as the cohost because as many as 12 universities from 46 institutions (26.09%) contributed 60 manuscripts (28.43%) out of

211 manuscripts. The Muhammadiyah Universities network also contributed greatly to the independent pathways; three of the 12 institutions on the independent track were followed by the Muhammadiyah Universities network; even 13 out of 24 (54.17%) manuscripts were also contributed by the Muhammadiyah Universities network. Overall, out of the 58 participating institutions, 15 of them (25.86%) were Muhammadiyah Universities, contributing 73 of 235 manuscripts (31.06%) (see Table 1).

In addition to the cohosting achievement, what made KIA X attractive is that it was held in a hybrid method, online and offline. It made KIA X reach all participants at a very affordable cost, including student participation, especially undergraduate and master's degrees. Several universities sent more manuscripts from students in collaboration and worked with supervisors. This kind of student involvement is important for universities to give value-adding scores on student publications for accreditation assessment.

However, this cohosting mechanism is a double-edged sword. On the one hand, it enables the process to guarantee the number of participants and the number of submitted manuscripts. It is because, usually, each cohost is given a chance to submit up to five manuscripts. Consequently, the more cohost, the more participants and the more manuscripts. The attractive aspect of this cohosting mechanism is that it is likely that all manuscripts will be accepted; at least, they can be presented and even published as a proceeding. It denotes that the committee as the assessor is like a "guarantor" and that all manuscripts submitted by the cohosts will be accepted. If there is enough time and the committee is willing to do the hard work, they can be more selective; the committee can return the manuscript to the authors for revision and comply with the reviewers' suggestions. Moreover, the fact is that the manuscripts reviewed and sent back to the committee might not be able to be returned to the reviewers to reassess the manuscript based on their recommendations. Time and human resources constraints are the main issue here.

Therefore, this "collaboration" through the cohosting mechanism, on the other hand, conveys that low-quality manuscripts can also be accepted, at least as a proceeding. Consequently, the manuscripts in the proceedings seem to have low quality. In the case of KIA X, 75 manuscripts (31.91%) were perceived as having low quality in the early stages. At the final stage of the recommendations, 30 manuscripts were not accepted in the SINTA 3–6 journal, and cumulatively, 105 manuscripts (44.68%) were perceived as having low quality. To be more objective, the authors of 105 manuscripts were allowed to withdraw their manuscripts or continue present and publish their manuscripts as a proceeding with an International Standard Serial Number (ISSN) identifier.

To the extent of the case above, as suggested by Montesi and Owen (2008) that proceedings can bring new knowledge, or Glänzel et al. (2006), which sees that proceedings are more powerful than publications, KIA X has not been able to be congruent with that. Moreover, there is a view that a proceeding is perceived as less quality. It is reasonable to suspect that the limited study on the NSA and/or RAC database makes it look like the two events are inadequate data sources for research.

Rather, it justifies the finding of Lisée et al. (2008), suggesting that the proceeding database has little impact on citations.

### **Reviewers' competence and independence and the journal editorial team's responses**

The spread of regions, institutions, independence, and experience of reviewers from the journal editorial team and cohosting institutions are important factors in quality assessment for the manuscripts. KIA X employed 70 reviewers, i.e., 58 institutions (27 from cohosting institutions and 31 from the journal editorial team) and 15 regions. Those who already have publications in SINTA 2 or Scopus-indexed journals and hold a doctorate are qualified as reviewers. Meanwhile, 66.68% of the reviewers from the journal editorial team were represented by their leaders (editors in chief or managing editors) (See Table 6). From the spread, competence, and independence of KIA X, it is much better than the nine previously held KIAs. At the previously held KIA, one reviewer only reviewed one manuscript representing cohost without involving a reviewer from the journal editorial team.

Referring to Figure 3, the first assessment results were effective. However, after the recommendation for journal submission was conveyed (Tables 7 and 8), the remaining 30 manuscripts were still rejected in SINTA 3–6 journals. This result implies two things. First, even though the requirements and competencies and the review process had been properly met, opportunities for errors still occurred. The rejection rate of 30 manuscripts (18.75%) was too large if proxied as the margin of error. Aside from many other substantive factors, the reviewer's psychology, i.e., conservative or tolerant, also had an effect. The accumulative score would be high if the manuscript met two tolerant reviewers.

Second, the rejection by the journal indicates that they were not affected by the recommendations of the conference reviewers. Positively, this rejection simultaneously shows that the journal's decision in rejecting or accepting manuscripts is independent, rational, careful, and objective according to the journal's criteria and scope.

### **Is the accounting conference still important?**

If acceptance by the journal was used as an indicator of quality for the manuscripts, there were only 130 manuscripts (55.32%) of high quality, and the remaining 105 manuscripts (44.68%) were of less quality. Two initial analyses can be given. First, because RAC is the second class and the manuscripts are largely overflowing from NSA, most RAC manuscripts were of lower quality than NSA. Second, to have a dissemination media for accreditation purposes, especially to increase the number of student publications originating from theses, the existence of RAC is vital. It is just that many manuscripts based on these were not written properly due to the lack of supervision. Second, on the other hand, if manuscripts were written seriously, they preferred direct publication in journals rather than through conferences. It is because, through a conference, there is a possibility that costs will come out twice – for conference fees and manuscript processing charges.



Thus, the role of regional conferences such as the KIA X as a forum for developing new accounting knowledge deserves further examination. First, if the criterion value  $< 65$  was automatically included in the proceeding, it indicates that the cohosting mechanism placed the choice of proceeding as a rejected substitution. However, if the rejected option was opened and 75 manuscripts (31.91%) were rejected, it would create disharmony in cohosting cooperation. It is where the superiority of collaboration through cohosting appears. The cohosting mechanism can show that RAC is indeed acting as a spillover of NSA, with the benefit of not having to be competitive. This forum should be seen as an arena to gain experience and receive input from participants and reviewers for lecturers and students. The existence of this scientific forum for accounting and proceedings, regardless of quality and novelty, a venue for sharing experiences, collaboration, the existence of institutions, representation of knowledge development, and fulfillment of performance, denotes that the noble purpose of pursuing high-quality research is far from being achieved as proceedings are being used for many other purposes.

Nevertheless, even though the proceedings are seen as less powerful (Lisée et al., 2008), scientific forums and their results still have meaning. The proceedings also boosted Indonesia's position in research publications in five countries within the Association of Southeast Asian Nations (ASEAN). Before 2016, the World Bank noted that Indonesia was one of the five ASEAN countries that produced the least number of scientific and engineering journals, behind the Philippines and Thailand. After the introduction of the SINTA, from 2016–2019, the number of publications in Indonesia increased by 77,969 publications; 18,484 publications (24%) by journals Q3 – Q4; and 11,292 (14%) contributed publications in high-quality international journals (Q1 and Q2); the highest number, 48,193 publications (62%) contributed non-public publications journal (Scopus proceeding). The existence of proceedings also becomes ambiguous when government regulations explicitly exclude indexed conference proceedings in granting publication allowances in reputable international journals (Fry et al., 2023).

Internationally, accounting scientific forums are still needed to understand cross-border issues better (Ball, 2016). It plays a role in increasing the accumulation of accounting knowledge, combining qualitative and quantitative methods, the need for technical recommendations (Bromwich & Scapens, 2016), and the need to map areas that have so far been neglected in studies (Hopper & Bui, 2016). The lack of enthusiasm to research national-level forum databases, such as the NSA, could be due to data constraints (Hutagalung & Utomo, 2017), even though NSA has already been held 25 times and KIA 10 times. It could be that the intended forum is positioned more as fulfilling formalities than as a serious effort to accumulate knowledge and accounting practices in Indonesia. More or less the same thing is doubted by Fry et al. (2023); they can provide evidence that increasing publications by Indonesian researchers -- if the number of publications in SINTA is a rational proxy for scientific capacity, it will be still difficult for them to measure the impact of publications on scientific capacity in Indonesia.

## **Conclusion**

KIA X Jakarta, attended by 58 higher education institutions, 235 manuscripts, and 33 SINTA journal editorial teams using a hybrid method, has reached participants from Aceh to Papua at affordable costs. As many as 70 reviewers from cohosting institutions and editorial teams of SINTA-accredited journals have certain qualifications to give confidence that the right hands review all the submitted manuscripts.

As a result, 160 manuscripts (68.09%) were recommended to be submitted to SINTA 3 – 6 journals; the rest 75 manuscripts (31.91%) went to the proceedings. In the final stage, the remaining 30 manuscripts were rejected by the journal editorial team, so the total number of rejected manuscripts by the journal was 105. If the acceptance by the journal was assessed as a quality for the manuscripts, KIA X could filter 130 (55.32%) high-quality manuscripts, and the remaining 105 manuscripts (44.68%) were of low quality.

An important goal of any scientific forum, including KIA X, is to provide a place to discuss ideas, the substance of knowledge and new methods in the accounting field. For academics, it is important to accumulate knowledge and better accounting practices. However, when the proceedings mean that the work is of low quality, the important goals of scientific forums are not achieved. On the other hand, many intermediate targets were obtained, such as the availability of proceedings – which can be used for various purposes; realization of cooperation between programs and faculties, both for accreditation needs; and, more importantly, the implementation of the annual routine agenda to maintain the existence of an accounting organization in one region.

To improve the function of the accounting conference, the important recommendations needed are, first, to activate the rejected menu indiscriminately. Second, to increase the attractiveness and need for internationalization, RAC must turn into an international forum, so it is necessary to consider indexed conference proceedings, such as the Web of Science (WOS), Scopus, and others. Third, studies from an “insider perspective”, both RAC and NSA, need to be improved to verify these initial findings.

Theoretically, this study increasingly shows the general tendency of the low role of accounting scientific forums in accounting knowledge and practice. For the practical implication, if RAC turns on the rejected menu, in the short term, it will likely reduce interest in collaboration through the cohosting mechanism. Meanwhile, if it becomes an international agenda, it will improve the quality of the submitted manuscripts, eliminate the image of RAC as a complement to NSA, which is quite serious, and improve RAC to the next level.

The limitations of this study are as follows. First, it did not explore further which group of reviewers, between the representation of cohosting institutions and journal editorial teams, should have a more stringent assessment. Second, it could not verify until the end the number of manuscripts that actually entered the proceedings, which were withdrawn, revised, and then submitted back to the journal.

## Disclaimer

The views and interpretation in this manuscript are independent and not representing the committee, hosting, cohosting institutions, and/or other affiliated parties.

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### Conflicts of Interest

The authors declare no conflict of interest. The funders had no role in the design of the study; in the collection, analyses, or interpretation of data; in the writing of the manuscript, or in the decision to publish the results.



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