

TOPIC OF ACCOUNTING CONSERVATISM IN ACCOUNTING LITERATURE IN INDONESIA: A BIBLIOGRAPHY

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ABSTRACT

This study wants to enrich the literature on accounting conservatism by classifying research that discusses accounting conservatism in Sinta 2 and 3 accredited journals during the 2010-2019 period. This study uses 39 articles as a sample obtained by inputting "conservatism" or "accounting conservatism" on the Sinta portal. This study classifies articles into three categories, namely the name of the journal, year of publication, and the research method used. The results showed that of the 39 articles discussing accounting conservatism published in 17 accredited Sinta 2 and Sinta 3 journals during the 2010-2019 period or 10 years, the Accounting EJournal was the journal that published the most articles, namely 16 articles or 41.03 % of articles studied were from Accounting E-Journals. The topic of antecedents is the most frequently used topic, which is 25 articles or 64%, while the topic of Consequences is used in 14 articles or 36% of all articles studied, and it can be concluded that 2015 was the year in which there were 10 articles discussing accounting conservatism. Alternatively, 26% of all articles were studied. It can also be concluded that all articles or as many as 100% of the articles studied used analytical methods.

Keywords: Accounting Conservatism.

INTRODUCTION

Accounting conservatism becomes very important in a financial report, because accounting conservatism can be one measure in assessing the quality of these financial statements (Watts, 2005). At the beginning of 2019, PT Garuda Indonesia was in the spotlight, two of its commissioners, namely Chairal Tanjung and Dony Oskaria, refused to sign the 2018 Garuda yearbook report. In fact, in the report, Garuda managed to record a profit of up to \$809.85 thousand US (Rp11.54 billion), far better than the 2017 balance sheet, which lost up to \$216.58 million US.

Chairal and Dony questioned the realization of the Cooperation Agreement for the Provision of In-flight Connectivity Services between PT Mahata Aero Teknologi and two Garuda subsidiaries; PT Citilink Indonesia and PT Sriwijaya Air; which was signed October 31, 2018. Through this agreement, Garuda is claimed to have earned a profit of up to US\$239.94 million (around Rp.2.98 trillion), including US\$28 million of which is Garuda's profit-sharing with PT Sriwijaya Air.

The airline's financial report with the issuer code GIAA states that the cooperation between Mahata is valid for up to 15 years. The contract was agreed because Mahata is committed to

providing internet connectivity services (on board WiFi) and other aircraft entertainment. From the contract value of US \$ 239.94 million, Mahata turned out to have only paid US \$ 6.8 million. The remainder is then recorded as other receivables. This recording made Garuda Indonesia's financial statements look dapper.

Member of the Consultative Council on Financial Accounting Standards of the Institute of Indonesia Chartered Accountants (IAI) Cris Kuntandi assessed that Garuda's management report, which recorded 15 years of transactions in 1 accounting year was unfair reporting. Because the transaction value for 15 years should be divided equally every year for the duration of the agreed cooperation. So, there must be a balanced comparison between revenue (revenue) and operating expenses (cost) in each year (beritagar.id).

Financial Accounting Standards (SAK) provides freedom for companies to choose the accounting method used in making financial statements. The method used to prepare financial statements can produce different financial statements for each entity according to the entity's needs (Oktomegah, 2012). With the uncertainty in the company's activities, the principle of accounting conservatism was born, which the company considers in its accounting and financial statements.

Accounting conservatism is a precautionary principle to recognize costs and losses more quickly, slow down revenue and profit recognition, reduce asset valuations and increase liability valuations (Anggraeni, 2017). Reporting conservative reporting in one period implies non-conservative reporting in subsequent periods. For example, fully depreciating an asset that has probable future economic benefits will reduce the amount of profit in the period of recording the transaction so that it becomes more conservative. However, earnings in subsequent periods will be less conservative (overstated) because the related costs have been fully expensed in the previous period.

According to Basu (1997), conservatism can be defined as the tendency of an accountant to first verify good news (profits) rather than bad news (losses). That is, in dealing with company activities that are shrouded in uncertainty, the principle of conservatism can be taken into account in preparing financial statements in order to minimize the possibility of overstating earnings or other financial fraud.

Indonesian Financial Accounting Standard (PSAK) is the standard used for accounting records in Indonesia, PSAK states that various methods use the principle of conservatism (Sari & Adhariani, 2009). Several choices of recording methods in PSAK that can lead to conservative financial statements include PSAK No. 14 regarding inventories, PSAK No. 16 regarding fixed assets and depreciation, PSAK No. 19 regarding intangible assets related to amortization, PSAK No. 20 on research and development costs.

PSAK No. 14 concerning inventory recording, if the company uses the average method, it will produce financial statements that tend to be conservative compared to the FIFO method. PSAK No. 16 regarding tangible assets related to depreciation, if the company uses the double-declining balance method, the financial statements will be conservative compared to the straight-line method.

PSAK No. 19 regarding intangible assets related to amortization, if the company uses the double-declining balance method, the financial statements will be conservative compared to other methods. PSAK No. 20 regarding research and development costs was replaced by PSAK No. 19

intangible assets and financial statements will be conservative if the company recognizes research and development costs as an expense that results in smaller profits.

The choice of accounting method contained in the PSAK will affect the figures presented in the company's financial statements. So it can be said that the principle of conservatism indirectly affects the results of the financial statements (Sari & Adhariani, 2009)..

The latest study published in 2021 regarding the development of specific research was again carried out by Saputri (2021). The research with the title "Balance Scorecard Topic in Indonesian Accounting Literature: Bibliographic Studies" again uses the charting the field method. The classifications carried out for articles and journals are divided into the classification of topics, methods, and year of publication. Topic classification is done by dividing the variables into antecedents and consequences, then classification methods are divided into analytical and survey. While the classification of the year of publication only looks at the distribution of published articles in publisher journals every year.

This study tries to examine the method used by Saputri (2021) by adapting Hesford et al. (2007). The variety of publication results makes it easier to understand and apply the research results. So it is necessary to do mapping by making a bibliography of studies with the theme of accounting conservatism viewed from the topic, method, and year of publication. Based on these developments, it is necessary to research mapping research publications on accounting conservatism research with a bibliographical study approach.

LITERATURE REVIEW

Accounting Conservatism

Conservatism is an important convention in the practice of financial reporting that implies the principle of prudence in the recognition and measurement of income and assets (Givoly, D., & Hayn, 2000). Accounting conservatism is a basic principle that always influences accounting practices and financial reporting. Accounting conservatism is a basic principle that always influences accounting practices and financial reporting. The practice of accounting conservatism can also be described as an act of asymmetry in requesting verification of profit and loss. Therefore, accounting conservatism will be higher following the magnitude of the difference in the level of verification required for profit rather than loss. The problem is, accounting conservatism implies the possibility of measurement errors that tend to override net income and assets.

RESEARCH METHODS

The method used in this research is charting the field method, which was developed by Hesford et al. (2007). In this approach, the researcher selected several research articles on accounting conservatism published by the accredited journals Sinta 2 and Sinta 3. With 39 articles, the research was then grouped based on topics, research methods, and source disciplines. The selection of these journals is based on the following criteria: First, the journals selected are

accredited journals from 2010 to 2019. Second, journals can be accessed online. Third, the researcher selected articles related to the theme of accounting conservatism.

Table 1
List of Journal Names

Journal Name	Sinta Index
ACCRUAL	2
ASSET	2
Indonesian Journal of Accounting and Auditing	2
Journal of Accounting	2
Journal of Accounting and Finance	2
Journal of Multi-Pradim Accounting	2
Journal of Accounting and Business Dynamics	2
Scientific Journal of Accounting and Business	2
Journal of Accounting Studies	2
Accountability	3
Journal of Accounting	3
Journal of Accounting and Auditing	3
Benefits	3
Journal of Information, Taxation, Accounting, and Public Finance	3
Journal of Contemporary Accounting Research	3
Indonesian Business and Accounting Review	3
Wahana	3

Source: processed data, 2021.

RESULTS

The research period is 2010-2019 or 10 years, and 39 articles were obtained from 17 accredited Sinta 2 and Sinta 3 journals, while the list of journals is presented in Table 1. Table 2 contains a description of the research sample used, from the table, it can be concluded that Accounting E-Journals dominated research on accounting conservatism in the last 10 years with 16 articles or 41.03% of research on accounting conservatism published by Accounting E-Journals, then Journal of Accounting and Finance, Scientific Journal of Accounting and Business, Accountability, and Wahana respectively. With 2 studies or 5.13%, the rest have 1 study, or 2.56% of the research researched comes from that journal.

Table 2
Sample Description

No	Journal Name	sample articles	Percentage
1	ACCRUAL	1	2,56%

2	ASSET	1	2,56%
3	Indonesian Journal of Accounting and Auditing	1	2,56%
4	Journal of Accounting	1	2,56%
5	Journal of Accounting and Finance	2	5,13%
6	Journal of Multi-Pradim Accounting	3	7,50%
7	Journal of Accounting and Business Dynamics	1	2,56%
8	Scientific Journal of Accounting and Business	2	5,128%
9	Journal of Accounting Studies	1	2,56%
10	Accountability	2	5%
11	E-Journal of Accounting	16	41,03%
12	Journal of Accounting and Auditing	2	5%
13	Benefits	1	2,56%
	Journal of Information, Taxation, Accounting, and Finance		
14	Public	1	2,56%
15	Journal of Contemporary Accounting Research	1	2,56%
16	Indonesian Business and Accounting Review	1	2,56%
17	Wahana	2	5%
Total		39	100%

Source: processed data, 2021.

DISCUSSION

Article Classification

Based on previous research by Hesford et al. (2007) the study classifies each article based on the topic, method, and source discipline. However, this study refers to Saputri (2021) research using the same two classifications based on the topic and research method. This study also adds a classification based on the year of publication of the sample articles.

Classification Based on Discussion Topics

The classification of articles on Accounting Conservatism based on research topics is divided into two, namely antecedents (factors that affect accounting conservatism) and consequences (impacts or effects of accounting conservatism). Table 3 shows the classification of articles discussing accounting conservatism.

Table 3

Classification by Topic

Topic	Number of Articles	Percentage
Antecedent	25	64%
Consequence	14	36%

Total	39	100%
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Source: processed data, 2021.

Classification of Articles Based on Published Years

Based on Table 4, it can be seen that 2015 was the year in which the most published on the topic of accounting conservatism were 10 articles or 26% of the articles studied were from 2015. In 2018 there were 8 articles or 21%, in 2020 and 2013 with 5 articles or 13% each, in 2019 with 3 articles or 8%, 2016 and 2014 with 2 articles or 2% each, and 2013 and 2012 with 1 article or 3% each.

Table 4

Classification by year of publication

No	Publication Year	Number of Articles	Percentage
1	2020	5	13%
2	2019	3	8%
3	2018	8	21%
4	2017	5	13%
5	2016	2	5%
6	2015	10	26%
7	2014	2	5%
8	2013	1	3%
9	2012	1	3%
10	2011	2	5%
Total		39	100%

Source: processed data, 2021.

Classification of Articles Based on Research Methods

Table 5 shows the characteristics or methods used in research on accounting conservatism in two methods, namely analytical methods and survey methods. The analytical method is the most often used, namely, a method where researchers draw conclusions and make interpretations based on data that has been processed to present information that can be useful to users. The analytical method consists of quantitative and qualitative data analysis techniques. Quantitative or numerical data analytical techniques are types of data or observations that can be calculated accurately, the analytical techniques used generally use mathematical models, statistical models, and others. Quantitative data analysis technique consists of several techniques, namely descriptive analysis, and inferential analysis.

The survey method is an observation method used to collect data from a sample or population. There are various types of survey methods, but in the journal review conducted by the author, each article that uses the survey method uses variables/indicators centered on non-financial perspective observations, in the method of drawing hypotheses, which use more questionnaires. The characteristics of the trend/tracking survey method are by looking at the population with

different samples to determine the trend of phenomena that occur in the company/entity from time to time to be used as a guide to making improvements to the company's performance. The difference between the observation technique and the survey method, if observed from several articles this research examines, lies in the measuring instrument or indicator, which usually uses a questionnaire or questionnaire.

Interestingly, 100% of the articles studied used analytical methods, and no studies used survey methods. It shows that for 10 years (2010-2019), the Sinta 2 and 3 indexed journals studied, all of them used analytical methods in their research.

Table 5
Classification of Articles Based on Research Methods

No	Methodology	Number of Research	Percentage
1	Analytical	39	100%
2	Survey	0	0
Total		39	100%

Source: processed data, 2021.

CONCLUSION, LIMITATIONS, AND SUGGESTIONS

Conclusion

This study uses 39 articles that discuss accounting conservatism published in 17 accredited Sinta 2 and Sinta 3 journals during the period 2010-2019 or 10 years. This study shows that the Accounting E-Journal is the journal that publishes the most articles, namely 16 articles or 41.03% of the articles studied are from the Accounting E-Journal. The antecedent topic is the most frequently used, as many as 25 articles or 64%, while the Consequence topic is used in 14 articles or 36% of all articles studied. From the discussion, it can be concluded that 2015 was when articles discussing accounting conservatism were as many as 10 articles or 26% of all articles studied. It can also be concluded that all articles or as many as 100% of the articles studied used analytical methods.

Limitations

The limitation of this study is that it only uses online articles published in accredited journals Sinta 2 and 3, so it is limited to 17 accredited journals discussing accounting conservatism. Another limitation is that it only uses the Microsoft Excel program in data analysis, so it is feared that there will be human errors due to manual data input.

Suggestion

Suggestion for further research is to expand the scope of the sample, which is not limited to Sinta 2 and 3 accredited journals so that more samples will be studied. Further research is expected to add classification methods that are not limited to topics, methods, and source disciplines to develop more diverse classifications. Further research can also use software that can perform more detailed data testing so that research results can be avoided from human error.

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