



The Recent Research Development on Micro Small and Medium Enterprises in Indonesia

Lyna Latifah^{1✉}, Doddy Setiawan², Y. Anni Aryani²

DOI: 10.15294/dp.v14i1.14287

¹Economics Education Departement, Faculty of Economics, Universitas Negeri Semarang, Semarang, Indonesia

²Universitas Sebelas Maret, Surakarta, Indonesia

History Article

Received March 05, 2018
Approved January 03, 2019
Published June 30, 2019

Keywords

MSMEs; strategy; quantitative; literature review

Abstract

The purpose of this study is to describe the reseach development on Micro Small and Medium Enterprises (MSMEs) in Indonesia. It analyzes the articles which published in accredited national journals from 2009-2017. The samples of this research are 96 articles from 27 journals. The result of the study shows that researches on MSMEs from 2013 to 2017 have increased. The journal which actively publishes the MSMEs articles is Jurnal Aplikasi Manajemen which published 20 articles (20%). The most frequently topics discussed on MSMEs in the last decade are on strategy of MSMEs for 28 articles (29%). Furthermore; 77 articles (80%) used the quantitative method and only 25 articles (26%) were successfully cited by other articles. Recommendation for future reseach to explore taxation research with experimental methods.

How to Cite

Latifah, L., Setiawan, D., & Aryani, Y. Anni.(2019).The Recent Research Development on Micro Small and Medium Enterprises in Indonesia. *Dinamika Pendidikan*, 14(1), 1-12.

© 2019 Universitas Negeri Semarang

✉ Correspondence Author:
Kampus, Jl. Taman Siswa, Sekaran, Kec. Gn. Pati, Kota Semarang, Jawa Tengah
50229
Email: lyna.latifah@mail.unnes.ac.id

p-ISSN 1907-3720
e-ISSN 2502-5074

INTRODUCTION

Micro Small and Medium Enterprises (MSMEs) play a significant role for the economy of a country because of its contribution to the economy and local communities (Ng, F. A., Harrison, J., & Akroyd, 2013). One of the characteristics of a good economic performance in East Asian and Southeast Asian countries such as North Korea, Singapore and Taiwan is the performance of MSMEs that are high, efficient, productive and have high competitiveness (Indris & Primiana, 2015). Unfortunately, MSMEs in Indonesia are still lagging behind neighboring countries. This is suspected because MSMEs in Indonesia are still in the form of informal businesses and face various problems. However, MSMEs in Indonesia, based on research conducted by AKATIGA, the Center for Micro and Small Enterprise Dynamic (CEMSED), and the Center for Economic and Social Studies (CESS) in 2000, have a strong survival and ability to improve its performance during the economic crisis. This is due to the flexibility of SMEs in adjusting their production processes, being able to develop with their own capital, being able to repay loans at high interest rates and not being too involved in bureaucratic matters.

The statistics data show that 99.98% of the total micro and medium enterprises (MSMEs) in Indonesia and can absorb 91.8 million workers or 97.3% of all workers in Indonesia. Therefore; many parties ranging from governments, banks, universities and international institutions should empower and strengthen MSMEs. Because of implementation ASEAN Economic community in 2015, and the adoption of inclusive development goals for the agenda for 2030, policy makers considered developing MSMEs as a way to encourage economic development. Besides that it is expected that through MSMEs, published by ASEAN member countries can be minimized (ERIA, 2018). There are various programs, such as training, assistance, capital to policies which benefit MSMEs but some

problems, such as financing and management are still faced by MSMEs, then they have difficulty to improve its business (Rahmawati, 2015).

MSMEs are different from large companies. The problems faced by MSMEs, of course, can not be equated with what happens in large companies because MSMEs is not a mini version of large company. The limitations of MSMEs compared to large companies include: (1) lower bargaining power, (2) fewer resources for investment in technology and human resources, (3) higher compliance costs, (4) low networks, (5) managerial and technical limitations (ERIA, 2018). MSMEs have unique characteristics; for instance their ability to contribute in household income, they are individual companies, they are lack adequate of organizational structure and planning, they have low educational level and quality of workforce, and they are managed with simple technology (Indonesia, 2004). Thus; the solution offered for solving problems at MSMEs can not be equated with large companies. However, most of the focus literature deals only on large corporations. The researches examining MSMEs are needed to improve our understanding of MSMEs activities in developing countries to face the global markets. Furthermore; in practical level, MSMEs researches can help entrepreneurs to develop their business operations.

There is a trend to consider in economic research, that is, entrepreneurship research has become popular in recent years all over the world, although this interest has begun to diminish (Van der Sluis, J., Van Praag, M., & Vijverberg, 2005). Although the presence of MSMEs becomes a majority in many countries, but researches on MSMEs are fewer than researches on large or multinational companies. It also happens in Indonesia, it is rarely found researches on MSMEs. Mitchell, And, & Reid-Walsh (2000) argue that research in MSMEs is less desirable because the MSME sector has heterogeneous sizes, different capabilities and situations in each region resulting in difficulties in generalizing the results of the

research. Thus, the research question proposed in this study is how is the development of MSME research in Indonesia?

The purpose of this study is to describe the MSMEs research development. The method of the research and the sources of the research are 96 articles collected by adopting the way undertaken by (Hesford et al, 2007). Firstly, this research is expected to provide evidence of historical research development on MSMEs during the last decade (2009-2018). Thus; it can be a literature review on MSMEs in Indonesia. Secondly, this study provides evidence that the most common topic of MSMEs research is about strategy, the most widely used research method is quantitative through survey. Third, this research is expected to be a reference for researchers on the field of MSMEs which are still rarely studied and there are still many opportunities for further investigation.

The writing organizations of this study are: the first part is background of the study; the second part is the method of the study to explain the approach taken in conducting this research. The third section focuses on the results of the research. The fourth section discusses the discussion of the results, and then it is conclusion in the last part. In addition, in this section, we also state the limitations in this study and recommendation for MSMEs future research.

METHODS

This study uses a meta analysis. Meta analysis is a tool used to synthesize findings from previous research from various aspects that can be described statistically. This method of meta-analysis began to be developed and applied generally in the medical and natural science fields (Van der Sluis, J., Van Praag, M., & Vijverberg, 2005). Some researchers who applied this method in economics include (Phillips, 1994; Card, David, 1995; Card, David, 1995; and S. M. Y Hesford, J. W., S. Lee, W. A. Van der Stede, 2007). In recent years there have been many previous meta-analyses

in social science research. The need to make policies that influence social institutions creates momentum to summarize the research that has been done. there are two main aspects of the meta-analysis: (1) requiring a method to gather the body of information to be summarized, (2) a meta-analysis assumed to provide a fairly good design studio that answers the same questions using the same outcome measures and participation about the plans needed to summarize data (Hedges, L. V., & Olkin, 2014). This research is a literature study that will map the research of MSMEs in Indonesia. This literature study refers to Hesford et al (2007) study which made a bibliography regarding the development of management accounting. Hesford et al (2007) revealed the development of management accounting by looking at various aspects including: topics, methods, source discipline, journal characteristics, article characteristics and characteristics of the author.

It is a literature review study examining on MSMEs in Indonesia. Mapping is done to focus on researches in Indonesia published by national accredited journals. The data are taken from national accredited journal websites on economics from 2009 to 2018. The data are collected through several steps as follows: (1) Identifying the national accredited journals based on the Decree of the Director General of Higher Education from 2009-2017. The accrued period of the journal varies depending on the Decree issued; they are about 3 or 5 years; (2) Determining and selecting the accredited journals in the period 2009-2017 on the field of economics only; there are 49 journals in the field of economics; (3) Selecting the journals which provide online and open access articles; (4) Selecting the articles on MSMEs in the journals. Not all journals consist of articles discussing MSMEs. There are only 27 journals from 49 journals in economics consisting articles on MSMEs; (5) Selected articles are on MSMEs, Small Business, Small Industries, Micro or micro industry; (6) There are 96 articles which serve as a basis for systematic literature review.

The articles are then analyzed using an approach as used by (Chapman, C. S., Hopwood, A. G., & Shields, M. D., 2006; & Hesford et al, 2007) This method will be done through two steps: "charting the field" and "analyzing the community". Charting the fields in this study are used to show market share of research in the MSME field and also "share journals" in terms of the number of MSME articles they publish. Articles that have been collected will be categorized by topic, method and source discipline. The second part of this paper focuses on analyzing the community. this analysis is intended to see how much citations from the article. The researchers do "charting the field" for 27 journals; they calculate the composition of articles in each journal. Furthermore; they map the topic, research method and source discipline used in the article. Furthermore, "analyzing the community" is done by viewing citation on google scholar. The analysis is used as a measure of impact of individual articles, periodicals, authors, etc. and has become accepted by practice, almost all scientific communications and a well-established part of information research (Kademani, B. S., Kumar, V., Sagar, A., & Kumar, 2006). Citation analysis is a tool used for reference in articles and calculating citations summarized in each scientific article. This analysis is a technique of collecting, calculating, analyzing and interpreting

existing quotes in article writing so that it can help identify important sources of information (Panda, 2016).

RESULT AND DISCUSSION

The study analyzed 96 articles from 27 national accredited journals in the period with open access and online available. At the time of the research, there were no specialized MSME journals, so articles were obtained from economic, business, financial, management and accounting journals. The name of the journal, title and names of the researchers are presented in Table 1. The research development on MSMEs can be seen from year to year. Based on the data collected, the MSMEs research trend can be described through the line chart. The data on MSMEs research from 2009-2018 are shown on the attachment.

Based on Figure 1, the MSMEs research is very limited and stagnant from 2009 to 2013. Articles that discuss MSMEs published in the most nationally accredited journals are 19 articles in 2016. The fewest are 5 journals in 2009, 2010 and 2012. The trend of MSMEs research increases in 2014 and declines in 2018. It happens because the accredited journals in 2018 have not published yet the full volumes because this research conducted in April 2018. There are only 6 articles in 2018 which are recorded until April 2018.

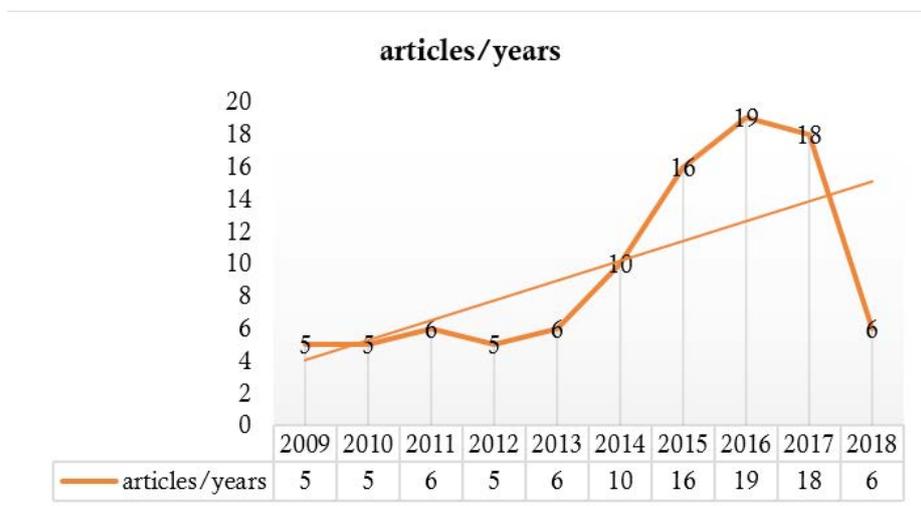


Figure 1. MSMEs research trends from 2009-2018

Table 1. The Distribution of MSMEs Research Articles on 27 National Accredited Journals

	Journal's Name	Total Article	Percentage
1.	Jurnal Bisnis & Manajemen	1	1,04 %
2.	Jurnal Manajemen dan Kewirausahaan	4	4,16 %
3.	Jurnal Ekonomi dan Kebijakan	3	3,12 %
4.	Indonesian Journal of Business and Entrepreneurship	3	3,12 %
5.	Economic Journal of Emerging Markets	2	2,08 %
6.	Etikonomi	1	1,04 %
7.	Jurnal Dinamika Manajemen	2	2,08 %
8.	Jurnal Manajemen, Strategi Bisnis dan Kewirausahaan	2	2,08 %
9.	Journal of Indonesian Economy and Business	3	3,12 %
10.	Jurnal Ekonomi dan Pembangunan Indonesia	1	1,04 %
11.	Jurnal Keuangan dan Perbankan	9	9,37 %
12.	<i>Journal of Economics, Business, and Accountancy Ventura</i>	7	7,29 %
13.	Jurnal Siasat Bisnis	5	5,20 %
14.	Jurnal Aplikasi Manajemen	20	20,83 %
15.	Jurnal Manajemen Teknologi	8	8,33 %
16.	Asia-Pacific Management and Business Application	1	1,04 %
17.	Asean Marketing Journal	2	2,08 %
18.	Ekuitas: Jurnal Ekonomi dan Keuangan	9	9,37 %
19.	Gadjah Mada International Journal of Business	3	3,12 %
20.	Asean Marketing Journal	1	1,04 %
21.	International Reseach Journal of Business Studies	1	1,04 %
22.	Media Riset Bisnis dan Manajemen	2	2,08%
23.	Jurnal Ekonomi Pembangunan	1	1,04 %
24.	Jurnal Ekonomi Bisnis	1	1,04 %
25.	Jurnal Akuntansi dan Keuangan	1	1,04 %
26.	Jurnal Akuntansi dan Auditing Indonesia	1	1,04 %
27.	Buletin Ekonomi Dan Perbankan	2	2,08 %
	Totals	96	100%

Source: Processed Primary Data (2018)

In general, UMKM research began to be widely studied in the last 5 years. Research with MSME objects is very interesting to study because MSMEs constitute the majority of businesses in almost all countries. However, so far, many studies have focused on large companies that have been listed on the stock exchange. Opportunities for MSME research are still very large with various aspects and research perspectives. The distribution of articles in each journal is also different. The mapping of 27 journals to the distribution of articles can be seen on Table 1.

Table 1. shows that the journals which published many articles on MSMEs research were *Jurnal Aplikasi Manajemen* for 20 articles (20.83%) during the observation period, followed by *Jurnal Keuangan dan Perbankan* and *Ekuitas Jurnal Ekonomi dan Keuangan* with 9 articles (9, 37 An interesting thing to highlight is that several journals that specifically discuss entrepreneurship are in fact only a few articles concerning MSMEs. In addition, special journals on MSMEs have not yet been specifically found or there are not accredited ones. The articles on MSMEs have various topics. Based on the articles collected, the researchers classify the research topics into several categories. The topic classification can be seen in Table 2.

Table 2. shows that the most research topic is MSMEs strategy for 28 articles (29,17%) MSMEs performance for 19 articles (19,79) and information system, ICT and e-business for 12 articles (12, 50%). UMKM research with the next topics of interest are capital and credit (9.38%), empowerment MSMEs (8.33%). While the topics that were less desirable in MSME research included financial accounting (2.08%), business ethics and each tax (1.04%). Research topics that cannot be categorized in any topic are included in Miscellaneous topics.

Table 2. Topic Classification by its Category

Topic/ Theme	Totals Articles	Percentage
Strategy	28	29,17
Performance	19	19,79
Information system, ICT and E-business	12	12,50
Capitals and credits	9	9,38
MSMEs empowerment	8	8,33
Organizational behavior	8	8,33
Miscellaneous	8	8,33
Financial Accounting	2	2,08
Business Ethics	1	1,04
Tax	1	1,04
Total	96	100

Source: Processed Primary Data (2018)

This study aims to provide an overview of previous research with MSMEs as the object of research. Data is collected through accredited online journal websites in the economic field. There are only 27 journals from 49 journals in economics consisting articles on MSMEs. There are 96 articles which serve as a basis for systematic literature review. Referring to previous research conducted by Hesford et al, (2007) this research maps MSMEs research articles based on the topics, the research methods and the source discipline.

Topical Classification

As previously discussed, the researches on MSMEs have varied topics. The diverse topics make it difficult in categorizing them. It is because there is no guidance in categorizing the research topics. It is different with mapping on accounting which can be categorized

in the sub-field of science. The researches on MSMEs cover all areas of accounting, management, and economics in general. Thus; the researchers compiled the topic categories based on similarities. The articles will be mapped based on the following topics categories: performance, strategy, information systems, taxation, financial accounting, capital and credit, empowerment and strengthening MSMEs, business ethics, organizational behavior and others. Based on the mapping, the most popular topic is the strategy of MSMEs. Accounting themes such as financial accounting and taxation are less desirable topics. It is evidenced by the few articles on MSMEs which are submitted to the national accredited journals in the last decade.

MSMEs contribute greatly to absorb employment and encourage inclusive economic growth throughout the world, including in Southeast Asia. Southeast Asia as one of the major regions in Asia has agreed to international trade, foreign investment and integration into regional and global value chains. On the one hand, this is an opportunity for MSMEs, but on the other hand they must increase their competitiveness if they want to survive and grow in a very competitive market (Taghizadeh-Hesary, F., Yoshino, N., Charoensivakorn, P., & Niraula, 2018). Research related to strategies for MSMEs is very interesting to study. This is evidenced by the large interest in research on the topic, which is around 29, 3%. Towards the upcoming 4.0 industrial era, competition will be even tighter. The development of business strategies is becoming increasingly crucial. Managers will always be faced with various alternative choices in decision making to win the competition. Many businesses fail for strategic reasons rather than operations. This failure was caused because decision makers did not get a clear landscape strategy so there was no clear direction in facing the current tight competition (McNamee, P., O'Reilly, D., & McFerran, 2001). Success in life is often associated with luck. However,

in business this is rare. Achieving goals and objectives are always required to have careful planning and good implementation. Clear strategic vision is the main foundation for future performance. This is necessary to now how does MSMEs choose the right strategy in the face of competition? Various choices of existing strategies, what strategies are most suitable for MSMEs in Indonesia.

Topics such as financial accounting, business ethics and taxation are less of a concern for MSME researchers. This is evident from the search results, research in the field of financial accounting is only 2%, while business ethics and taxation are only 1% of the total topic. The lack of interest in research on the topic of financial accounting is likely due to data difficulties in obtaining financial reports and accounting systems for MSMEs because the preparation of financial reports has not become a behavior for MSME owners. The topic of taxation is actually very interesting to study both the behavior of MSME owners in paying taxes and the tax calculation system of MSME players. In addition, the topic of business ethics is actually very necessary to be developed considering various news related to the business ethics of MSME actors, especially those engaged in the culinary/ food sector. Business ethics is the most important thing in running a business. MSMEs as the majority of businesses in Indonesia often get the spotlight on violations of business ethics they do. This is of course alarming because the violations committed can harm or even endanger the health of consumers. Many things can be studied regarding research related to business ethics in MSMEs. Motivation to behave ethically and unethically can be a study material for future research. Many cases can be explored related to business ethics, both business actors related to raw materials, payments in the digital era, services to customers. Based on the results of this mapping, there are still many opportunities for future MSME research to review the topics of financial accounting, taxation and business ethics.

The Articles Classification Based on the Research Methods

The articles are then classified based on the used research method. The classification of research methods is divided into 3 categories: qualitative, quantitative and mixed method. Then, the articles are also divided into categories of data collection; such as survey, database or interview / case study. Here they are the results in Table 3 and Table 4.

Table 3. The Articles Classification based on the Research Methods

Research Methods	Totals Articles	Percentage
Quantitative	77	80,20%
Qualitative	15	15,62%
Mix method	4	4,16%
Totals	96	100%

Source: Processed Primary Data (2018)

Table 4. The Articles Classification based on the Data Collection

Collecting Data	Totals Articles
Survey	70
Database	16
Interview	24
Totals	96

Source: Processed Primary Data (2018)

Based on the table, it can be concluded that in the last decade, the majority of MSMEs research used the quantitative method for 77 articles (80.20%) and the mixed method for only 4 articles. The survey was used for data collection method for 70 articles. It is the most data collection and it is not surprising because the majority of MSMEs research in various countries also use surveys. Survey research is considered easier in data collection compared with secondary data and interviews. Some studies also use surveys to assess the perfor-

mance or growth of MSMEs. Measurements such as performance that should use secondary data, but carried out using a questionnaire. This makes a lot of weaknesses because it is only based on the owner's perception and does not measure the actual situation. The secondary data availability on MSMEs is hard to be found because some articles are not available online or offline. For instance, for studying the performance of MSMEs, the most researchers measure performance by using a likert scale or using a survey due to the financial reporting constraints which are difficult to obtain.

Qualitative methods have been accepted by the small business community and entrepreneurship research (SBER). For example the research approach under the qualitative umbrella in developed countries has included ethnography, discourse analysis and focus groups (Volery, T., & Mazzarol, 2004). The case study method has also been part of this trend. Qualitative research in Indonesia is also still not growing rapidly, as is the case with qualitative research that studies MSMEs. Based on mapping data, it is also seen that the mix method research is very little. Data collection in qualitative research and mix methods generally use interviews. Due to the lack of qualitative research and mix methods, interview data collection is also rarely used. Therefore there are still opportunities for qualitative research and mix methods to study MSMEs. Qualitative research and mix methods are very necessary because they can study MSMEs in detail and depth.

The Articles Classification Based on the Source Discipline

This MSMEs research articles are also classified based on the source discipline. The source discipline category refers to Hesford et al (2007) which divides into 5 categories namely; economics, psychology, sociology, spirituality and information systems. Based on existing data, it can be concluded that 100% articles use the discipline of economic resources. However, there are some articles also add other discipline sources, such as; psychology,

information systems and sociology. The researches on information technology mix the economic and information systems source disciplines. Whereas; the researches on behavior add the psychological sources discipline. There is an article about ethics which adds the sociological source discipline.

Volery, T., & Mazzarol (2004) states that small business research is based on a broad range of disciplines including: anthropology, economics, psychology, sociology, geography, politics and history. Experts who use the basis of certain disciplines when conducting research in MSMEs will bring conceptual foundations that direct them to the point on an objective and subjective continuum. It is difficult to distinguish whether it is a researcher's ontology which causes them to take concepts from the basis of a particular discipline or whether the basis of discipline is the driving force. Many people suspect that it is not a linear relationship, but a complex interaction of both. However, entrepreneurship research addresses the same problem and has been characterized by a variety of fragmented investigations. In addition, the research conducted also often overlaps. Researchers also continue to dialogue with other disciplines such as economics, strategy management, psychology and sociology for scientific development (Volery, T., & Mazzarol, 2015).

The Citation Analysis

The citation analysis is the "analyzing the community" which based on (Hesford et al, 2007), it is a scientists community on MSMEs, it can be seen the citation by looking the links among articles on Google Scholar. This citation analysis was initiated by Brown who published a number of quote-based studies. This study usually relies on SSCI to calculate citations from the articles on the number of index journals in various literatures. This citation analysis is useful for evaluating the effect of the research which has a long history and is used in many disciplines (Brown, L. D., 1985). The advantages of this analysis are to provide an objective measure of the work and to easily

measure its impact on subsequent research citing the article (Nurul Herawati, 2019). Based on the data in Table 1, it can be seen that there are only 25 (26%) articles from 96 articles which get citation. The article citations vary from 1 to 18 times. The citation is obtained when an article is cited by someone, then the person's work is also published online. In Indonesia, there are still many people who cite the articles without listing them on the bibliography. Thus; it is also possible to make at least a citation of Indonesian papers. However; there are articles that get high citation; it is 18 times for (Samir & Larso, 2011) about the factors which affect the MSMEs' performance, it is published in *Jurnal Manajemen dan Teknologi*. Then, (Wuryaningrat, 2013) which published in the *Gadjah Mada International Journal of Business* also got 17 citations.

Table 5. Number of Citation Analysis

Citations	Totals Articles	Percentage
0	71	80,20%
1	9	15,62%
2	6	4,16%
3	2	2,08
6	1	1,04%
9	1	1,04%
10	1	1,04%
14	1	1,04%
17	1	1,04%
18	1	1,04%
19	1	1,04%
Jumlah	96	100%

Source: Processed Primary Data (2018)

Based on the data in the table above, it can be seen that Indonesian researchers cite few Indonesian articles. Therefore; it is necessary for the next researcher to cite other Indonesian researchers, so it can increase the number of research citation in Indonesia. The

Indonesian government has sought to improve the citation of scientific publications by researchers. This is evidenced by sharing incentives provided by the Indonesian Ministry of Research and Higher Education on publications indexed with high citations. The high quantity in citations and indexed journals shows the quality and visibility of a scientific work which is also one measure of the quality of human resources (Lukman et al, 2018). This study uses google scholar to calculate the citations of researchers. According Lukman et al (2008) google scholars have several weaknesses Quotations: (1) Quotations of several researcher quotes that appear on the top results on google bachelor, (2) limited in the field of protection of fields of interest, (3) google scholarship is vulnerable to spam, (4) the number of citations in google scholar can be manipulated (5) reduce filtering quality.

The Suggestions for Future Studies on MSMEs

The important issues related to MSMEs which are rare to be discussed are taxation, business ethics and accounting. Based on the systematic results of the review, it is found that only 1 research on taxation and business ethics and 2 researches on financial accounting. Meanwhile, management accounting research on MSMEs has not been studied at all. The increasing complexity of business, the use of management accounting as one of the instrument managers in business has been intensely used lately. Various management accounting techniques are relevant to both large and small companies. However, the use of management accounting in MSMEs is still very small (Kosmider 1994, Klett, C. & Pivernetz, 2014). Research conducted by Armitage et al (2015) regarding the use of management accounting in Canada and Australia shows MSMEs more often to use simple techniques such as system costs. Lack of accounting records and information makes this difficult to implement for institutions such as evaluating potential risks, the returns earned so that debtors are reluctant to lend (Ariyo, 2005).

Researches that discuss MSMEs show that most managers or owners are less skilled in important decision making, especially the management accounting skills needed to run an effective business (Nandan, 2010). Most managers use intuition and previous experience in making decisions, so that this results in the difficulty of MSMEs to develop. Some empirical studies show that some MSMEs are in a stagnant condition. It poses a challenge for future research on the importance of management accounting in MSMEs. The small companies have unique characteristics which are different from large companies, thus; the various handling of financial management problems can not be equated with large companies. Thus; the future researches are interesting and challenging to study on management accounting of MSMEs. There are a huge opportunities for research on tax topics in MSMEs. Many interesting things that can be investigated include how to build the right indicators in setting tax rates. The government's partiality towards MSMEs was marked by the reduction of the tax rate, can it encourage MSMEs to comply with paying taxes? In addition, information technology in calculating VAT MSMEs is also interesting to be examined more deeply.

The next issue is related to the research method; they mostly used quantitative research, so it needs to be explored with qualitative for further researches. MSMEs research is mostly done using survey method. It is probably because it is the easiest and can be done in a short time. Then, there are few researches using secondary data and there is not any experimental research on MSMEs. It is also important to conduct MSMEs research using case study because through case studies can help explain the perspective topography adopted. Therefore; it makes an opportunity for researchers to explore the problems of MSMEs through experimental research to explore the reasons. Based on the citation analysis, the most researches which get responses are about performance, taxation and innovation. The research on taxation at MSMEs is still rare but it

gets the most citation. Thus; the opportunities for taxation research with experimental methods is possible to be explored in the future.

CONCLUSION

It is a systematic literature review which has the objective to describe the development of MSMEs researches in Indonesia. The articles are from national accredited journals from 2017-2018. The method used in this study by adopting the method used by Hesford et al (2007) is by "charting the field" and "analyzing the community". Based on 96 articles, the researchers classify by its year, the name of journal, the topic, the research method and the source discipline. Moreover; the researchers also analyzed the number of citations from the article.

It can be concluded that the study of MSMEs from 2013 to 2017 has increased. The most MSMEs research articles are published on *Jurnal Aplikasi Manajemen* for 20%. The main topic of MSMEs in the last decade is about strategy of MSMEs for 29%. Then; the majority of MSMEs research uses quantitative method with survey for 80%. The citation analysis is concluded that only 26% articles got citation. Some articles get 1 citation but there are also articles which get 18 citations.

This research has some limitations such as: (1) there are several national accredited journals but the articles are not online, (2) in the selection process, the researchers see the topic from the titles and do not read the full articles, (3) in reviewing the article, there is a subjectivity in the source discipline because there are some researchers who do not clearly write the theory. Thus; the future research is expected to extend the time and to study more mapped articles.

REFERENCES

- Ariyo, D. (2005). Small firms are the backbone of the Nigeria Economy. *Africa Economic Analysis*, 2(1), 180–191.
- Armitage, C.J., Panagioti, M., Abdul Rahim, W. et al. (2015). This is a repository copy of Completed suicides and self-harm in Malaysia : A systematic White Rose Research Online URL for this paper : Version : Accepted Version Article : Armitage , C . J . , Panagioti , M . , Abdul Rahim , W . et al . (2 more authors) .
- Brown, L. D., and J. C. G. (1985). Using citation analysis to assess the impact of journals and articles on contemporary accounting research (CAR). *Journal of Accounting Research* (Vol. 23).
- Card, David, and A. B. K. (1995). No Title. *The American Economic Review*, 85(2), 238–243.
- Hedges, L. V., & Olkin, I. (2014). No Title. *Academic Press*.
- Hesford, J. W., S. Lee, W. A. Van der Stede, and S. M. Y. (2007). In Handbook of Management Accounting Research. *Management Accounting: A Bibliographic Study*, 1, 3–26.
- Hesford, J. W., S. Lee, W. A. Van der Stede, and S. M. Y. (2007). No Title. *Management Accounting: A Bibliographic Study*, 1(1), 3–26.
- Indonesia, B. (2004). Biro Stabilitas Sistem Keuangan, Kajian Peta PermasalahanUMKM di Indonesia, 96.
- Indris, S., & Primiana, I. (2015). Internal And External Environment Analysis On The Performance of Small And Medium Industries (SMEs) In Indonesia. *International Journal Of Scientific & Technology Research* Volume.
- Kademani, B. S., Kumar, V., Sagar, A., & Kumar, A. (2006). No Title. *Scientometrics*, 69(2), 347–364.
- Klett, C. & Pivernetz, M. (2014). *Controlling in kleinen und mittleren Unternehmen: Auswertungen auf Basis der Finanzbuchhaltung. Auflage*. Herne: NWB.
- McNamee, P., O'Reilly, D., & McFerran, B. (2001). No Title. *Journal of Small Business and Enterprise Development*, 8(1), 47–62.
- Mitchell, C. A., And, & Reid-Walsh, J. (2000). Problems, Challenges and Opportunities: Small Business as a Setting for Management Accounting Research. *Management Accounting Research*, 11(4), 385–390.
- Nandan, R. (2010). Management Accounting Needs of SMEs and the Role of Profes-

- sional Accountants. A Renewed Research Agenda. *JAMAR*, 8(1), 65–77.
- Ng, F. A., Harrison, J., & Akroyd, C. (2013). A revenue management perspective of management accounting practice in small businesses. *Meditari Accountancy Research*, 21(2), 92–116.
- Nurul Herawati, B. B. (2019). Dua Puluh Tahun Riset Perpajakan dalam Akuntansi : Suatu Studi Bibliografi, 19(2), 20456.
- Panda, S. K. (2016). No Title. *Library Hi Tech News*, 33(1), 23–26.
- Phillips, J. M. (1994). No Title. *Economic Development and Cultural Change*, 43(1), 149–165.
- Rahmawati, S., Kartika, L., Syamsun, M., & Sayekti, A. (2015). Strategi Peningkatan Daya Saing UKM Sektor Sapi Perah di Indonesia. *Jurnal Aplikasi Manajemen*. <https://doi.org/10.18202/jam23026332.14.4.14>
- Samir, A., & Larso, D. (2011). Identifikasi Faktor-Faktor yang Mempengaruhi Kinerja UKM Catering di Kota Bandung. *Jurnal Manajemen Teknologi*, 10(2), 162–185.
- Taghizadeh-Hesary, F., Yoshino, N., Charoensivakorn, P., & Niraula, B. (2018). No Title. <https://doi.org/https://doi.org/10.1787/9789264305328-en>
- Van der Sluis, J., Van Praag, M., & Vijverberg, W. (2005). Time-series minimum-wage studies: a meta-analysis. *The World Bank Economic Review*, 19(2), 225–261.
- Volery, T., & Mazzarol, T. (2015). The evolution of the small business and entrepreneurship field: A bibliometric investigation of articles published in the International Small Business Journal. *International Small Business Journal*, 33(4), 374–396.
- Wuryaningrat, N. F. (2013). Knowledge Sharing, Absorptive Capacity and Innovation Capabilities: An Empirical Study on Small and Medium Enterprises in North Sulawesi, Indonesia. *Gadjah Mada International Journal of Business*, 15(1), 61. <https://doi.org/10.22146/gamaijb.5402>