



ABSTRACT

This study was conducted to analyze the characteristic development of the researches about procedural justice in performance measurement. Perception of justice or fairness is considered as an important aspect for the performance measurement system to be able to support the organization strategy. The literature study method was used to perform qualitative descriptive study by utilizing secondary data derived from articles published by 10 reputable accounting journals in the period of 1990-2014. Articles that matched the topic were further analyzed using classification categories similar to the research by Hoque (2013), namely the topics, research settings, research theories, research methods, and primary data analysis techniques. The characteristics of the articles displayed was the overall characteristics along the period, as well as the characteristics in each journal.

The search resulted in 15 relevant articles. The results of this study showed the domination in certain point in each classification category, that is the topic of justice in determining the measurement system, manufacturing organization setting, agency theory, survey methods, and SEM data analysis techniques. As for the characteristics in each journal, the majority of journals generally showed domination in the same point in a category, or conversely showed fair distribution in almost all the points. Several limitations in this study were later leading to several ideas for future research.

Keywords: procedural justice, fairness perception, performance measurement, bibliographic study.



ABSTRAK

Penelitian ini dilakukan untuk menganalisis perkembangan karakteristik dari penelitian-penelitian mengenai keadilan prosedural dalam pengukuran kinerja. Persepsi atas keadilan dianggap sebagai suatu aspek penting bagi sistem pengukuran kinerja untuk dapat mendukung stratefi organisasi. Metoda studi literatur digunakan untuk melaksanakan penelitian deskriptif kualitatif dengan memanfaatkan data sekunder yang berasal dari artikel-artikel yang diterbitkan oleh 10 jurnal akuntansi ternama dalam periode 1990-2014. Artikel yang sesuai dengan topik kemudian dianalisis lebih jauh menggunakan kategori-kategori klasifikasi yang serupa dengan penelitian milik Hoque (2013), yakni topik, latar penelitian, teori penelitian, metoda penelitian, dan teknik analisis data primer. Karakteristik artikel yang ditampilkan adalah karakteristik secara keseluruhan sepanjang periode, serta karakteristik pada setiap jurnal.

Pencarian artikel menghasilkan 15 artikel relevan. Hasil penelitian ini menunjukkan dominasi pada poin tertentu di tiap kategori klasifikasi, yakni topik keadilan dalam penentuan sistem pengukuran, latar organisasi manufaktur, teori agensi, metoda survei, dan teknik analisis data SEM. Adapun terkait karakteristik di tiap jurnal, mayoritas jurnal umumnya menunjukkan dominasi di poin kategori yang sama, atau sebaliknya menunjukkan persebaran merata di hampir semua poin kategori. Beberapa kekurangan dalam penelitian ini kemudian mengarahkan kepada beberapa ide untuk penelitian lanjutan.

Kata kunci: keadilan prosedural, persepsi keadilan, pengukuran kinerja, studi pustaka.