



Politeknik Keuangan Negara

STAN

WEBINAR

penelitian[Akuntansi]

KUALITATIF

#ResiAriyasaQadri
#29Mei2020



*“Penelitian ini Menggunakan Metode
Kualitatif Deskriptif”*





Emang kenapa?

Salah?

*“Salah satu bentuk strategi untuk
menjamin validitas penelitian kualitatif
adalah rich and thick description”*

(Creswell, 2014)





Bagaimana cara
melakukan riset kualitatif?

“Semua harus diawali oleh NIAT”

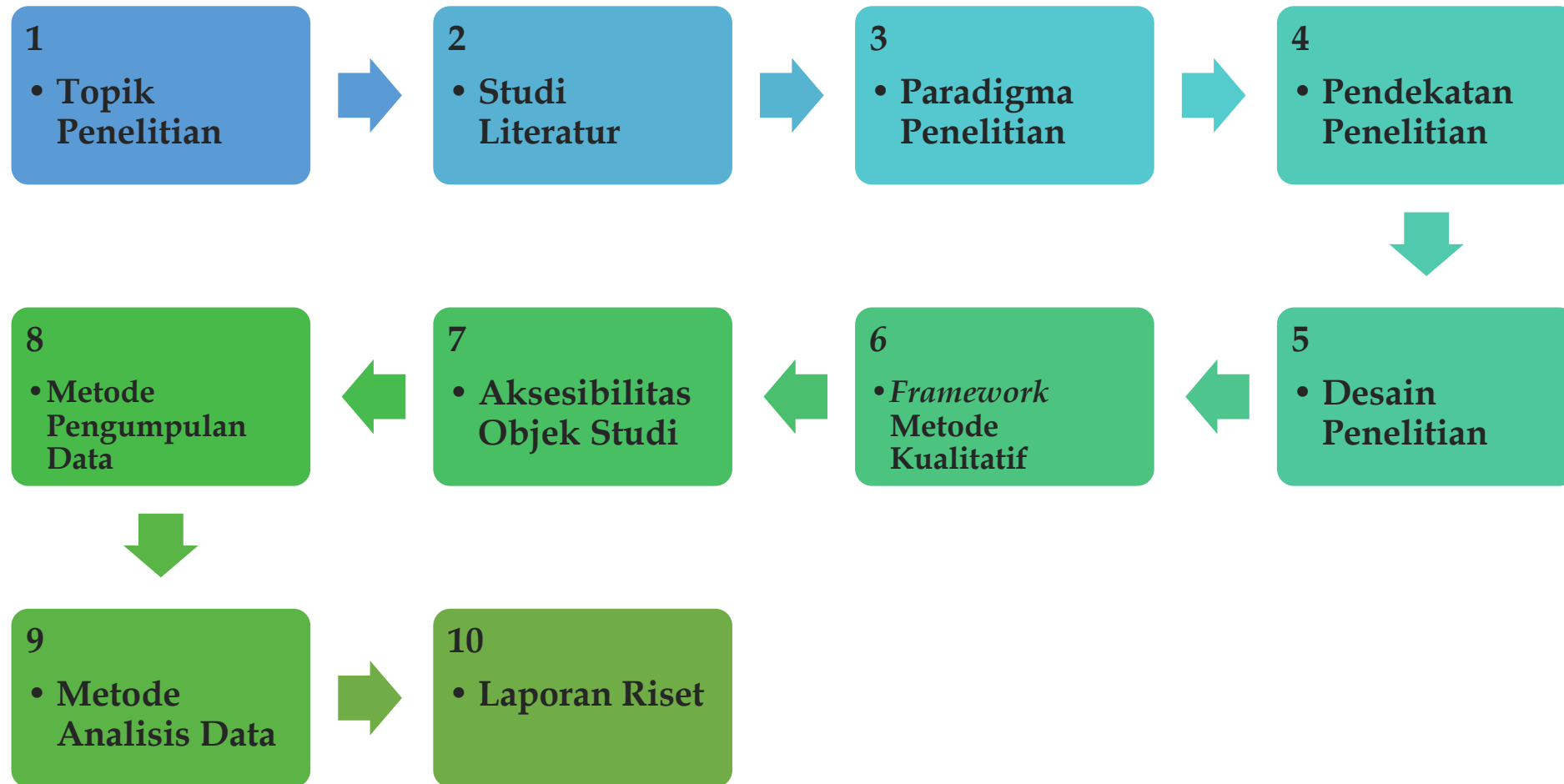
(Saunders, Lewis, & Thornhill, 2016)





Selanjutnya?

Proses Penelitian Kualitatif



Creswell (2014); Saunders, Lewis, & Thornhill (2016); Denzin & Lincoln (2017)



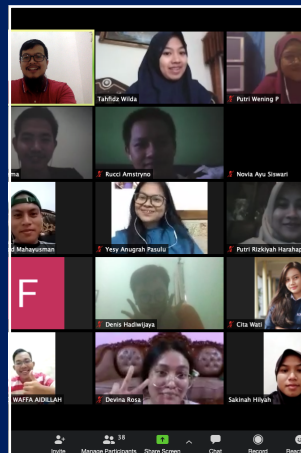
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1 Topik Penelitian



Kapabilitas

- Sesuai dengan passion?
- Bisa selesai?
- Bisa "menjual"?



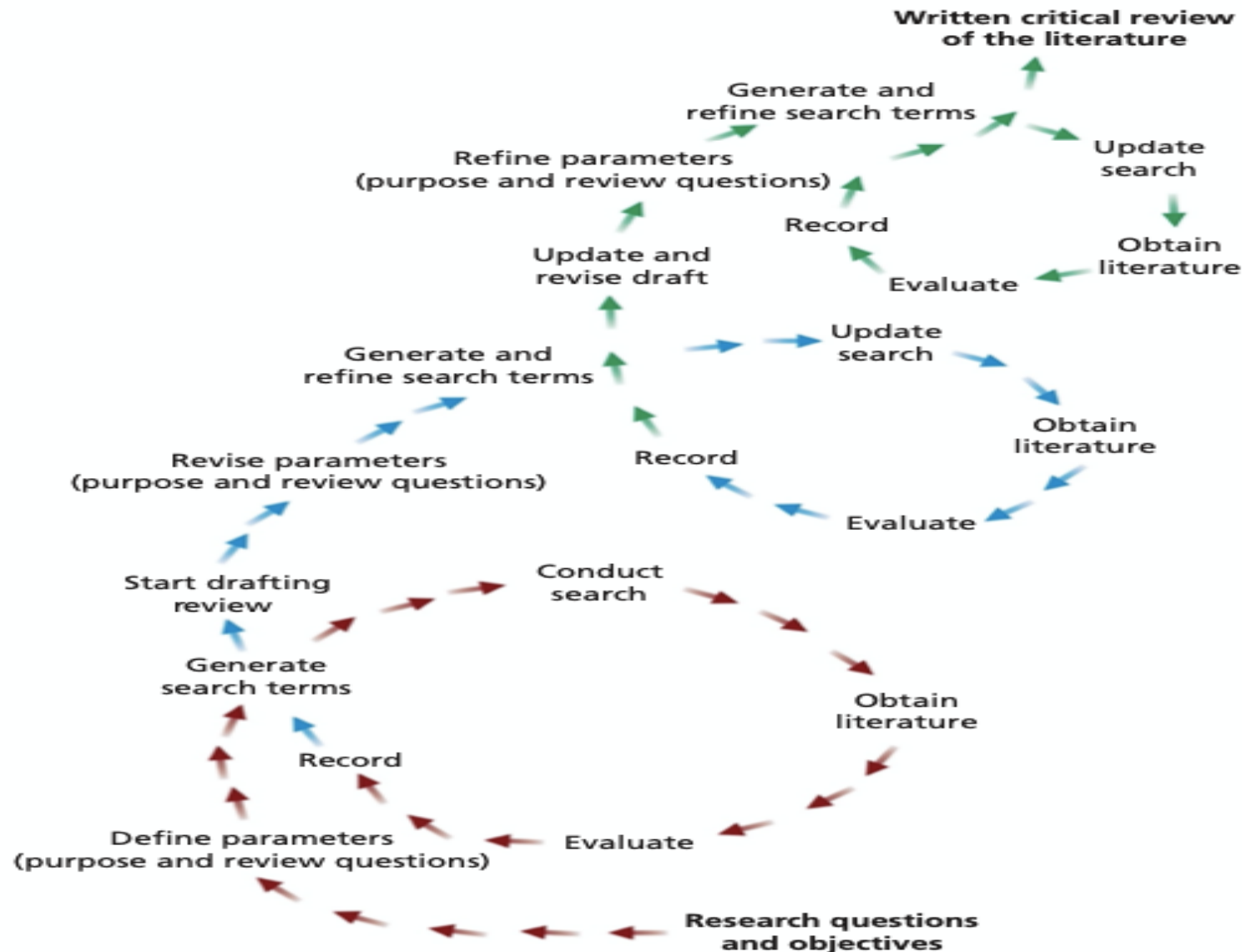
Kelayakan

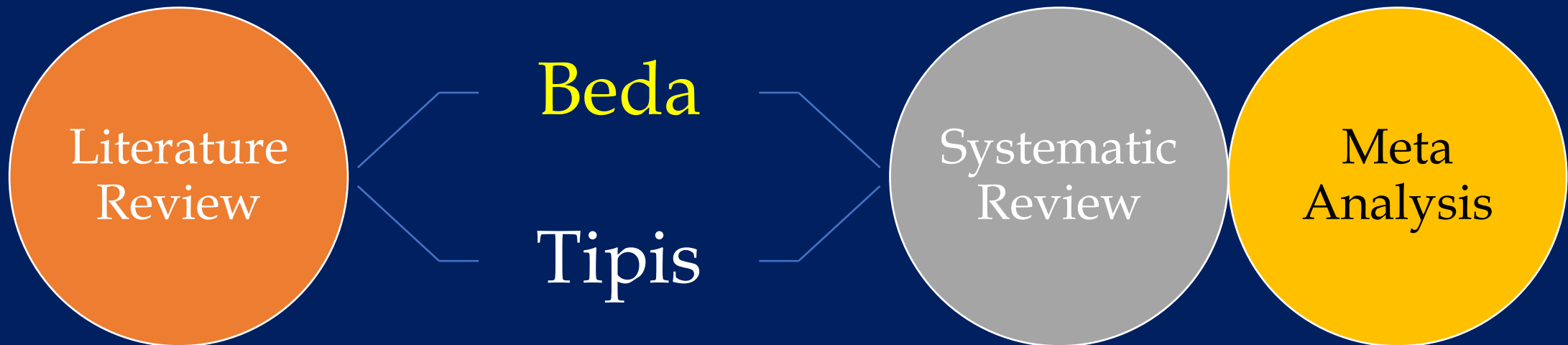
- Ada novelty?
- Mendongkrak karir?
- Sesuai standar jurnal?

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Studi Literatur

Literature Review Process





3 Paradigma Riset



Ontologi



Epistemologi

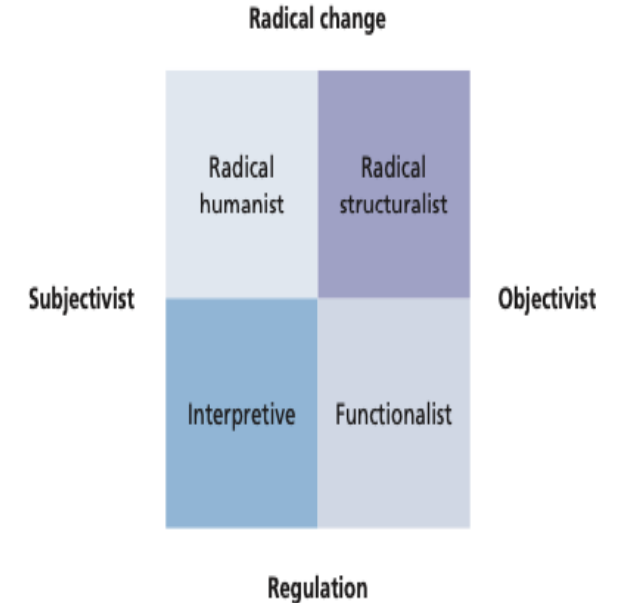


Aksiologi

The Paradigms Philosophy

Assumption type	Questions	Continua with two sets of extremes		
		Objectivism	↔	Subjectivism
Ontology	- What is the nature of reality? - What is the world like? - For example: - What are organisations like? - What is it like being in organisations? - What is it like being a manager or being managed?	Real External One true reality (universalism) Granular (things) Order	↔ ↔ ↔ ↔ ↔	Nominal/decided by convention Socially constructed Multiple realities (relativism) Flowing (processes) Chaos
Epistemology	- How can we know what we know? - What is considered acceptable knowledge? - What constitutes good-quality data? - What kinds of contribution to knowledge can be made?	Adopt assumptions of the natural scientist Facts Numbers Observable phenomena Law-like generalisations	↔ ↔ ↔ ↔	Adopt the assumptions of the arts and humanities Opinions Narratives Attributed meanings Individuals and contexts, specifics
Axiology	- What is the role of values in research? How should we treat our own values when we do research? - How should we deal with the values of research participants?	Value-free Detachment	↔ ↔	Value-bound Integral and reflexive

Burrell & Morgan (1979)



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4 Pendekatan Riset

Induksi

- Tidak menggunakan teori
- Generalisasi khusus ke umum
- Data digunakan untuk merumuskan teori
- *Theory Building*



Abduksi

- Menggunakan teori sebagai lensa
- Interaksi antara khusus dan umum
- Data digunakan untuk memperkuat atau memperlemah teori
- *Theory Modification*

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Desain Riset

Ekploratoris

- Menggali lebih dalam suatu fenomena
- *What or How*



Eksplanatoris

- Menjelaskan hubungan antar fenomena
- *Why or How*



Evaluatif

- Mencari tahu seberapa bagus fenomena itu bekerja
- *How or To What Extent*

6

Qualitative Framework



The Strategies

Case Study

*Archival
Research*

*Grounded
Theory*

Phenomenology

Ethnotheatre

*Performance
Ethnography*

*Participatory
Action
Research*

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Qualitative Framework



The Strategies

Case Study

*Archival
Research*

*Grounded
Theory*

Phenomenology

Ethnotheatre

*Performance
Ethnography*

*Participatory
Action
Research*

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Aksesibilitas



- *Ensuring familiarity with the organisation or group*
- *Allowing yourself sufficient time*
- *Using existing contacts and developing new ones*
- *Providing a clear account of the purpose and type of access required*
- *Using suitable language*

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Data Collection Method



Observation

Interview

Documentary

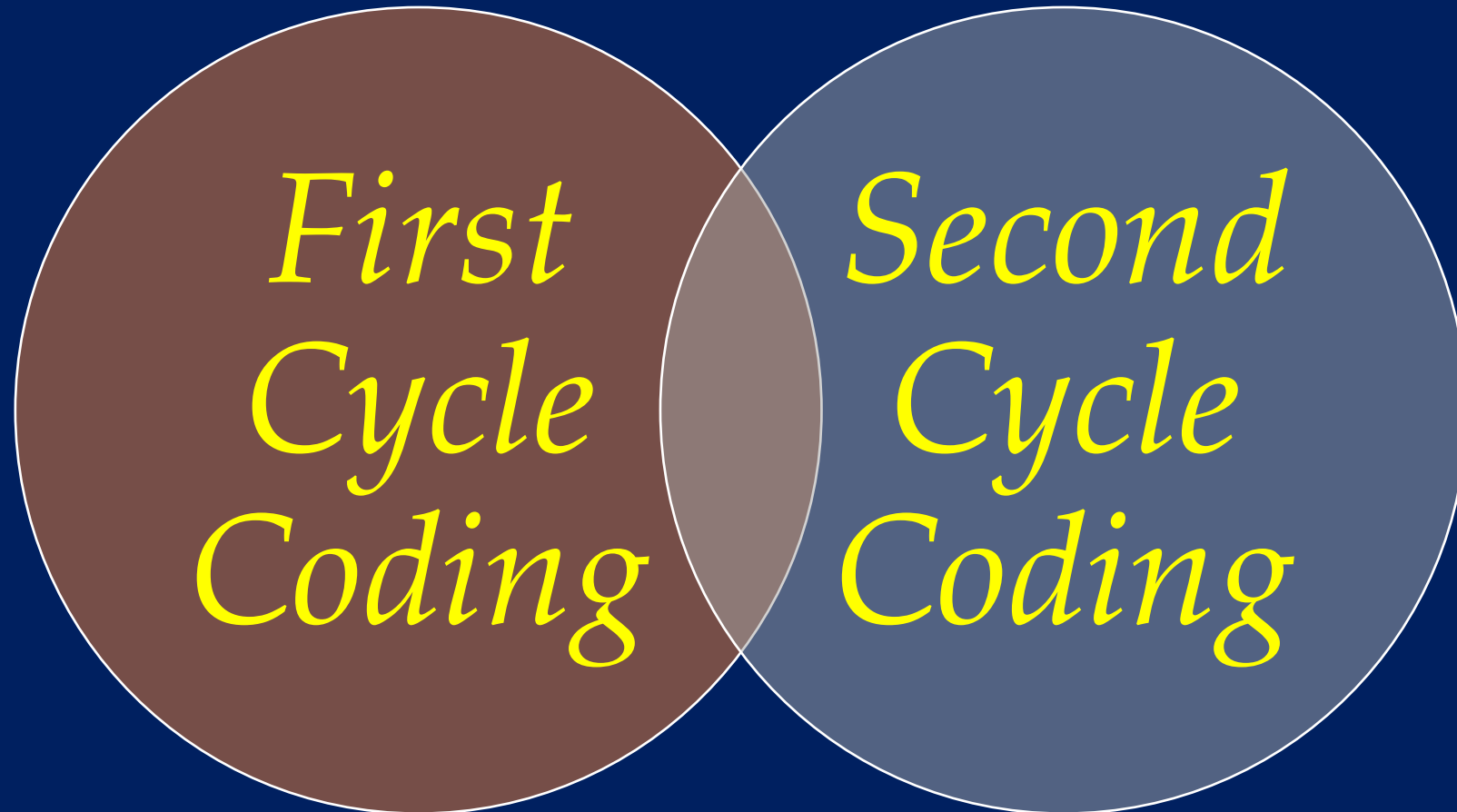
*Focus Group
Discussion*

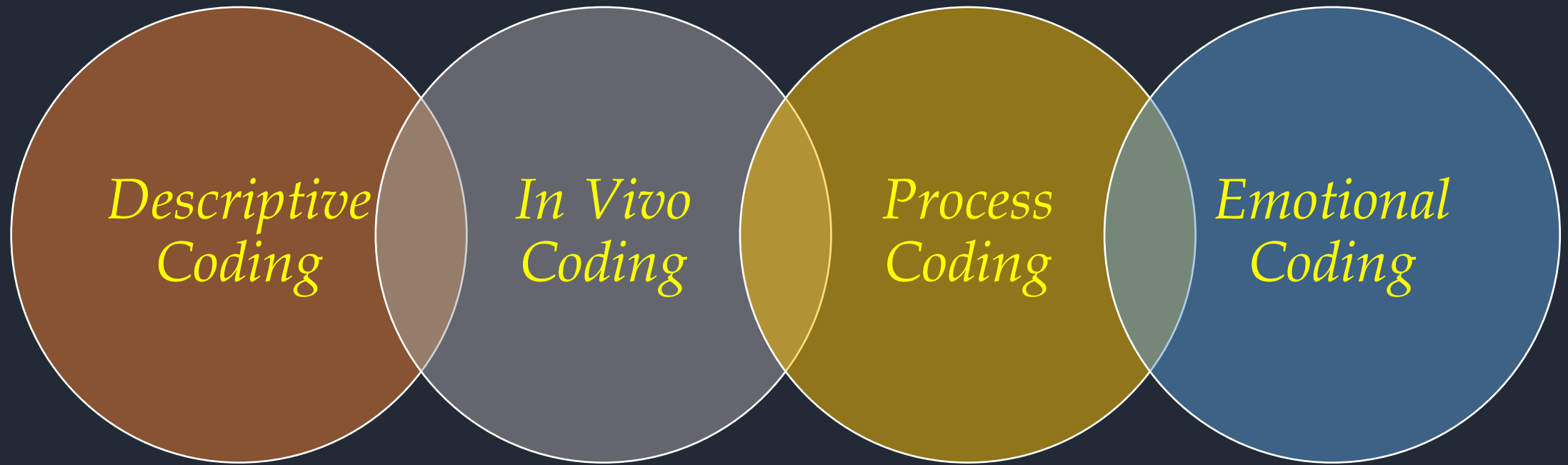
Visual Research

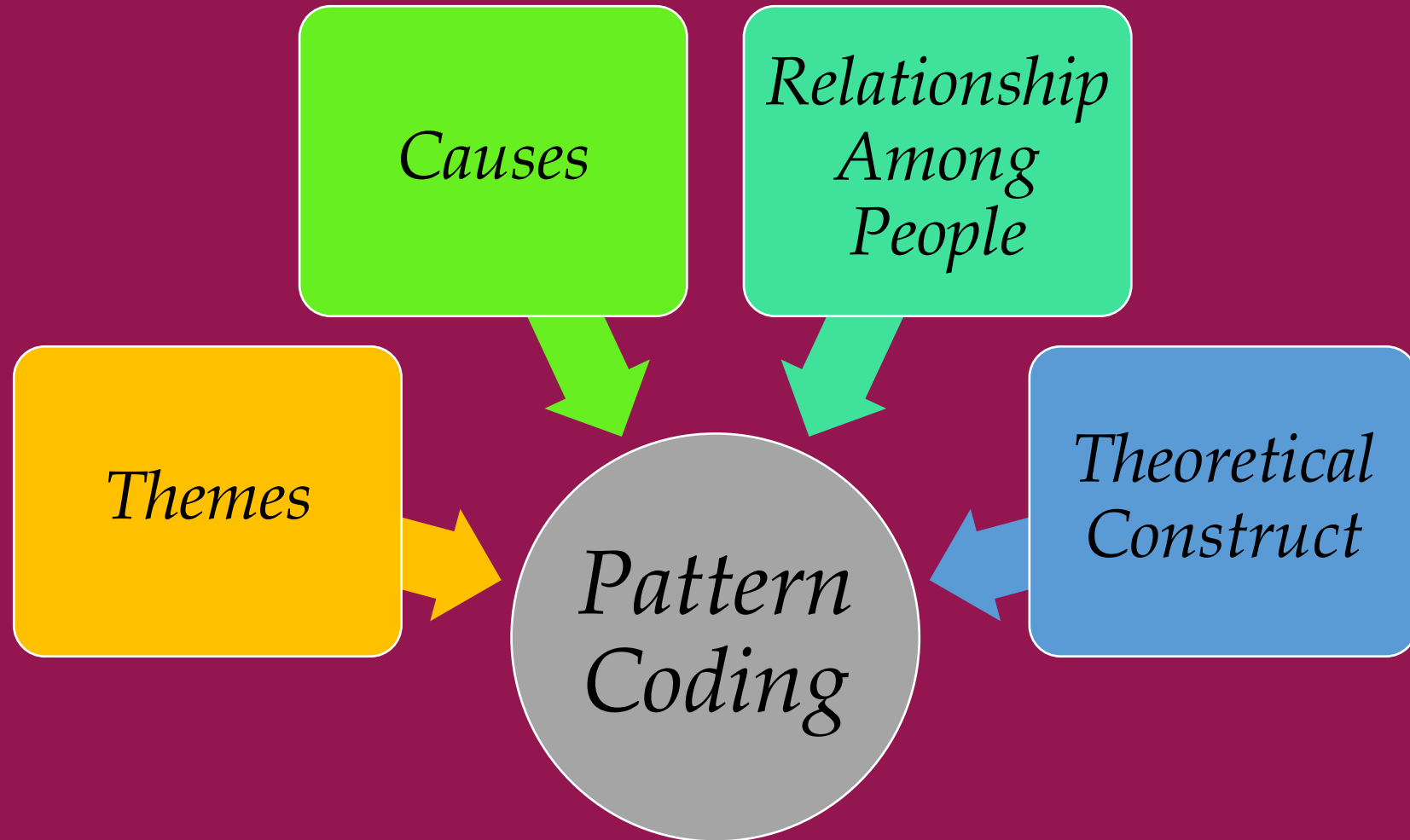
Autoethnography

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Data Analysis Method









Hatur Nuhun