

CHAPTER III

RESEARCH METHODS

3.1 Type of Study

The type of study used in this research was qualitative study. This research measured the performance of Accounting Education of IP FE UII using the balanced scorecard as the performance measurement tools.

As mentioned by Syafruddin (2018), the qualitative study in the field of accounting education can provide the holistic perspective, which then the strength and weakness are specified and the result are interpreted. Furthermore, as seen from the research problems, the qualitative study is the most suitable, since it seeks for the answer of 'how' question which needs to describe certain process or behavior (Laksmi, 2015).

Thus, the use of qualitative research study helped to address the answer of the research question better. Besides that, it gave more complex explanation about the research result. This research are drawn into research framework, as follow:

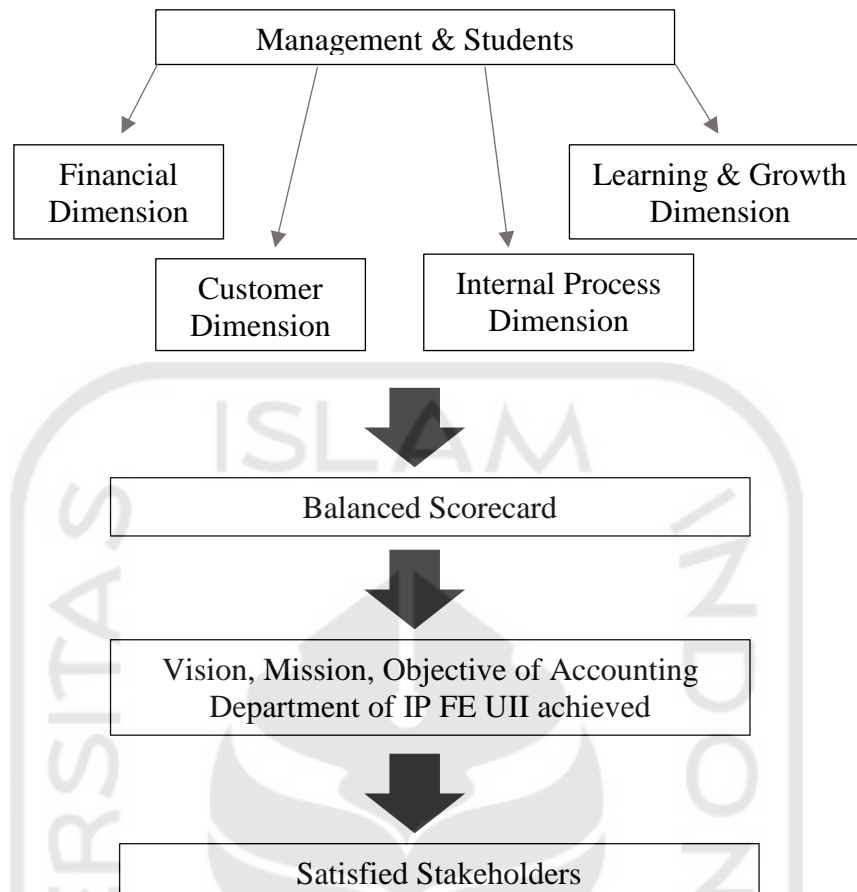


Figure 3.1 Research Framework

3.2 Qualitative Research

This research was a qualitative research. According to Lee and Humphrey in Laksmi (2015), the qualitative research in accounting is currently become more common since the accounting studies is a pluralistic discipline which explore a broad range of issues. By conducting qualitative research, it can give an overview and understanding of the context within the decision. The qualitative research seeks to understand people's motivation, reasons, actins, and believe, which usually conducted through in-depth-interview (Mayers, 2013).

In defining qualitative research, there are broad definition of qualitative research. Laksmi (2015) explained that the qualitative research can be utilized in providing in-depth understanding of issues in a population (Hennink, Hutter and Bailey, 2011). The qualitative research helps to give more understanding in answering research problem from the perspective of local population which involved. Not only that, qualitative research also effective in obtaining specific information about values, opinions and social context of certain populations.

3.3 Data Collection Method

The data used in this study were obtained from the International Program Faculty of Economics Management and from the involved stakeholder which was students of Accounting Department IP FE. The sampling method was used in choosing the stakeholder that involved in this research. The purposive sample approach was used for choosing the samples of this research.

Purposive sampling is the most common sampling approach used in qualitative study. Sample were chosen based on pre-determined features or characters or purposes. Thus, in providing answers, samples are able to provide the relevance of the subject matter (Ritchie, Lewis, N., & Ormston, 2013). Researcher was required to actively select the most dynamic answer to the question asked. One of the advantages in using the purposive sample is, this approach was able to study some broad range of subjects with the maximum variation of samples, subject who have specific experience, or subject with special expertise (Marshall, 1996).

In this research, the students from different batches of Accounting Department IP FE UII were used as the sample. Those were the involved stakeholders. Since, this research involved variations of samples, the judgment sampling is the most suitable for this research.

3.4 Interview Question Types

In obtaining data for qualitative study, it can be conducted in various methods such as observations, textual analysis, visual analysis and individual or group interview (Galanis, 2018). David and Sutton explained in Laksmi (2015) that there are various types of interview questions. The implementation of interview in qualitative study one of its purposes is to explore the views, beliefs and/or motivation of certain matters. Not only that, 'interview is also believed in providing better understanding of social phenomenon' (Galanis, 2018).

There are two classifications of interview which can be performed in three types. The two classifications of interview are individual interview and group interview or commonly known as focus group discussion. Meanwhile, three types of interview are the structured interview, semi-structured interview, and unstructured interviews. The same writer also described the two classification and three types of interview. In structured interview, the questions asked are predetermined and there are no variation of question and response. Semi-structured interview, the interview will ask several key questions, but, it allows the interviewer and interviewee to have variation of answer and question in order to gain more detail explanation. Meanwhile, the unstructured interview 'does not reflect any preconceived theories or ideas and performed with little or no

organization' (Galanis, 2018). In this research, semi-structured interview was conducted. As it discussed by Mayers (2013) the difference between structured, semi-structured and unstructured are as follow:

Table 3.1 Types of Interview

Structured Interviews	Pre-formulated questions. Strictly regulated with the ordered questions and regulated time available
Semi-structured interview	Some pre-formulated questions. Not strict adherence to questions. New question may emerge during the interview
Unstructured Interview	Few if any pre-formulated questions. Interviewees have free rein to say what they want. Often no limitation

(Source: Mayers, 2013, p.130)

From the explanation above, semi-structured interview was chosen in this research. This research act as the further research done by Syafruddin (2018). As it has been explain in the previous research by Syafruddin (2018), the suitable method for obtaining data about the experience and knowledge from students, is interview, which then the result will be specified and interpret.

3.5 Data Analysis

As used in previous research by Syafruddin (2018), thematic analysis and coding analysis was used. Javadi and Zarea in Syafruddin (2018) explained that thematic analysis is the more flexible approach, which can be used for extracting the information from data. Not only that the thematical analysis can provide more systematical and explicit result. As cited by Laksmi (2015) in the process of thematical analysis, it involves the coding text, reading and reread the text to find

the various words or recurring concept. Laksmi (2015) listed the advantages of using thematic analysis as follow:

Table 3.2 Thematic Analysis Advantage

No.	Thematic Analysis Advantage
1.	Flexibility
2.	Relatively easy and method to learn, and do
3.	Accessible to researchers with little or no experience of qualitative research
4.	Result are generally accessible to educated general public
5.	A useful method for working within participatory research paradigm
6.	Can be usefully summarise key features of a large body of data, and/or offer a thick description of the data set
7.	Can highlight similarities and differences across the data set
8.	Can generate unanticipated insights
9.	Allowed for social as well as psychological interpretations of data
10.	Can be useful for producing qualitative analyses suited in forming policy development

(Source: Laksmi, 2015)

Another analysis method that was implemented in this research was coding analysis. Laksmi (2015) stated that the coding analysis is the process of applying codes in the data so that data can be interconnected to highlight the similarities and differences in the text. Another definition that describe the coding analysis was mentioned by Saldaña in Syafruddin (2018), coding is described as a method that enables data to be organized through grouping of similar codes and classify it into the relevant categories.

3.6 Interview Data Collection

In order to obtain the deep information about the performance of Accounting Department IP FE UII, in-depth interview was necessary to be performed in order to complete the four perspectives of balanced scorecard. In

line with Johnson in Laksmi (2015) that explained, interview method in qualitative study is designate to bring out “deep” information. The interview in this research was divided into three section. The first section was an introductory questions. The interviewer explained the background of this research to the interviewee, so that it is easier for interviewee to provide the relevance answer. The interviewee were asked to introduce theirself, such as name, age and the role in Accounting Department of IP FE UII (students or alumni).

The second section is the demographic questions, which then followed by the main question of the interview. Syafruddin (2018) explained that the demographic question is necessary to draw out about factual information. As this research measured the performance of accounting education of International Program UII through balanced scorecard, the demographic interview question emphasized the four perspective of balanced scorecard. Those were, financial perspective, customer perspective, internal process perspective, and learning and growth perspective.

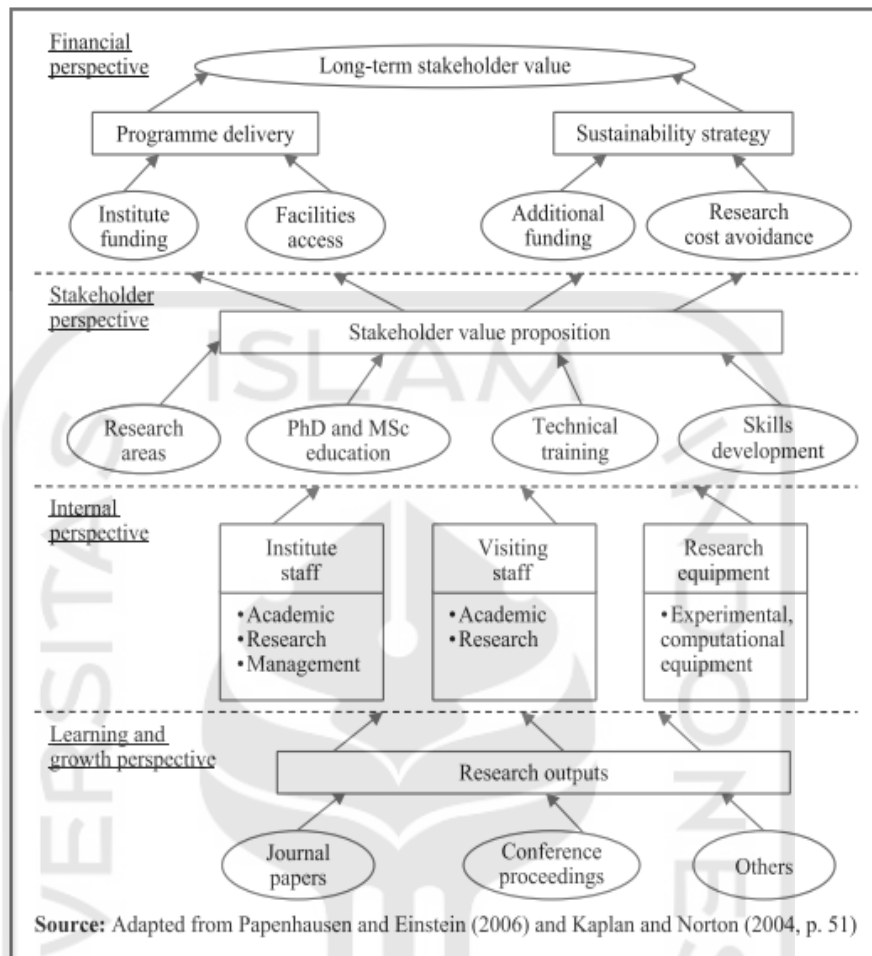
In this research, the interview was conducted with several stakeholders involved in this topic. Performance measurement using BSC can be done accordingly to the stakeholders theory. The stakeholder approach in performance measurement will begin with defining the objective of each stakeholders, stakeholders’ contribution and organization’s strategy can meet and fulfil stakeholders’ expectation (Kaplan, 2010). According to the explanation of stakeholder theory in performance measurement, the stakeholders in this research were predetermined. The stakeholders were assumed to have an important role in

the performance of accounting department of IP FE UII. Thus, it is important to gather the information about Accounting Department of IP FE UII in measuring its performance.

The interviewee are allowed to choose the language of interview. It can be conducted in Bahasa Indonesia which then will be translated into English as a transcript or the interview used English. It was because the targeted interviewee were Accounting Department IP FE UII students which already have good level of English. However in order to avoid misunderstanding, the use of Bahasa Indonesia in this interview is to gain better understanding in the question and answer.

The measurement implemented in this research was derived from the strategy map of Accounting Department of IP FE UII. As an example, below is the strategy map done by Philbin (2011) was used in this research:

Figure 3.2 Strategy Map



(Source: Philbin, S. P., 2011, p.38)

Besides, this research also developed the performance measurement which already explained by the previous researcher, Syafruddin (2018). The first perspective in balanced scorecard is financial perspective, which was measured by students' tuition fee. The second perspective was customer perspective, which had the measurement are qualified education, specialization, student satisfactory and competitiveness. The third perspective was internal perspective, that was measured by academic number, title, course hours, course content and materials, physical facilities, innovative training concept, and also the theoretical and practical balance. The fourth is learning and growth perspective, that can be

measured through career guidance, personal capabilities, setting career goals and continuous learning approach (Syafuruddin, 2018).

3.7 Validity and Reliability

Bitsch (2015) explained that unlike quantitative research which already has a standard in assessing the validity and reliability of research, quantitative research does not have a standard in determining the validity and reliability of the research. However, there are elements in determining the validity and reliability of qualitative research, such as credibility, transferability, dependability and confirmability. Credibility described as the success of the study achieved its goal of exploring problems or describing setting. Transferability described as the extent to which the findings of a study conducted in a particular group can be applied to other groups. Meanwhile, dependability defined as the ‘stability of findings over time’, it involves the participant in assessing the findings, interpretation and recommendation to ensure the data received are supported with the informants (Bitsch, 2015). Lastly, confirmability defined as the concept of intersubjectivity or truthful findings which clearly derived from the data.