CHAPTER 3 RESEARCH METHOD

3.1. Research Method

The approach of this study uses a descriptive method. Descriptive methods can be interpreted as a problem-solving procedure investigated by describing the subject or object in research in the form of people, institutions, communities and others that are now based on the fact that it appears or not. Descriptive method is a method of studying the status of human groups, objects, states, thoughts, or an event in the present (Nazir, 1988). Therefore, researchers will examine in depth the description, outline, and explain the evaluation of the use of the Village Information System (SISKUDES) to implement the quality of village financial accountability. This interpretive pa is considered more appropriate because it is in accordance with the research objectives.

3.2. Research Location and Time

This research will take place in Panggungharjo village, Bantul District, Special Region of Yogyakarta. The main reason of choosing Panggungharjo village as research study location because this village is awardee of Best Village in Indonesia in year 2014. Because of this reason, researcher expect that the system is well implemented in this village. With qualitative method with interviews as data collection method, this research planned to done in a month on April 2019.

3.3. Population and Sampling

This research population will be focused on the Panggungharjo village officials and representative of local community who had been involved in Village Fund implementation. The sampling technique that will be used in this research is purposive sampling. Data types obtained from interviews with informants and documents. Primary data in the form of words, subject actions and an overview of expressions, attitudes and understanding of subjects under study as the primary basis for interpreting data. The term research used for research subjects is informants. This study looks at the representation of informants represented by the quality of information provided by informants. The informers mentioned above are considered capable and capable of providing the information required in this study.

3.3. Research Design

Qualitative method research

In this research, the researcher will use qualitative method. As cited in Aspers and Corte (2019), Denzlin and Lincoln (2005) ststed that qualitative researchers study things in their natural settings, attempting to make sense of, or interpret, and phenomena in terms of the meanings people bring to them. Furthermore, qualitative research involves the studied use and collection of a variety of empirical materials – case study, personal experience, introspective, life story, interview, observational, historical, interactional, and visual texts – that describe routine and problematic moments and meanings in individuals' lives. Miles and Huberman (1994) explained that in order to enhances confidence in fairness and independency of a qualitative research have to systematically provides chain of evidence from transcripts; ensures that all cases are used in the evaluation of data propositions, preventing and interview based that may lead to bias; provides an analytical framework that can hypothesis can be tested.

This research will collect both primary data and document data by using qualitative research method. The detail of research data collection will be as follows:

- Document review

Secondary and documents resources review help to guide the design of the analysis both for the theoretical and the methodological framework. In the next phase, they help obtain the specific details. Secondary and documents resources in this study encompass:

 Written official documents i.e. village government financial reports,
SISKEUDES guidebook, and decrees that regulate about village funds program including SISKEUDES.

 Non-official's sources, such as article from the press, magazines and journals, reports from expert organizations;

3) Statistical data from Statistical Bureau and research report.

- Semi Structured Interview

Smith, M. (2017) described semi structural interview as format that allows a series of question that will be asked do not have to ask by its order. Furthermore, additional question may also be asked depending on the condition. In this research, interview will be conduct in order to explore and analysis the factors related to Village Fund implementation focusing on the system information.

3.4. Validity and Reliability

Interviews can answer the question of validity since interviewing a number of participants enables the researcher to connect their experiences and check the comments of one participant against those of others and there are records that can be looked to for corroboration (Weiss 1994; Laksmi 2015). In this research, the result from the interview process use as research validity. Furthermore, the interview prepared by setting the interview guideline, and audio recorder. More detail, the interview guideline used to keep the interview on purpose to answer this research question and reducing bias. Moreover, the audio recorder use to record the interview process and generate interview transcript to support the level of validity of this research. To assure the level of validity the researcher used Kvale and Brinkmann (2009) in Laksmi (2015), there are three ways in which validity of interview knowledge can be achieved: (1) validity as quality of craftsmanship; (2) communicative validity; and (3) pragmatic validity.

Boyatzis (1998) in Laksmi (2015) stated that reliability is consistency of judgment that protects against or lessens the contamination of projection. Moreover, to assure the consistency of judgement, the researcher user audio recorder to generate consistenet source of infromations from research subject. Furthermore, besides interview notes, all of the interview process are recorded by the permittion of informants.

3.5. Data Processing and Analysis

Lukka (2010) describe data triangulation as the use of multiple data sources that consist of qualitative and quantitative data source, providing data from interviews, field study and archival sources. In order to answer research questions, researcher use data reduction, data dispay, drawing conclusion and trialngualtion in this research. Miles and Huberman (1994) stated that there are three main components in analyzing in a qualitative research. Those components in analyzing and presenting the findings of the research consist of:

Data Reduction

Data reduction can be done by correcting, selecting and focusing, choosing, specifying, reducing and arranging the data based to the desirable data sequence in order to getting the final result.

• Data Display

Miles and Huberman (1994) described data display as a data assembling that use to draw conclusion. The data can be in a form of number, words, graphic, The data should be concise, therefore the reader can understand. In this research the data will be displayed in the form of paragraph based on the research findings.

• Drawing and Verifying Conclusion

Miles and Huberman (1994) define drawing and verifying conclusion as a way to get a meaning, and explanation from the research findings by focusing to the thing that considered as the important one. The conclusion should be brief in describing the findings, therefore the reader can understand easily the conclusion.

