

# Research and Development in Accounting Science with a Qualitative Approach Methodology

Ainur Rahim Setiawan<sup>1</sup>, S. Bungaran Sinaga<sup>1</sup>, Rosi Irianti<sup>2</sup>, Moch. Dicky Riza<sup>3</sup>  
Ira Puspitasari<sup>1</sup>

<sup>1</sup>Cipta Wacana Christian University, Malang, Indonesia

<sup>2</sup>University of Bali International, Bali, Indonesia

<sup>3</sup>University of PGRI Delta Sidoarjo, Sidoarjo, Indonesia

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## Abstract

The purpose of writing this article is to describe and deepen the study of qualitative interpretive accounting with various schools of thought, describe the advantages and limitations of interpretive accounting research and show the low level of qualitative interpretive research compared to quantitative research in Indonesia. The method used in this research is to use a qualitative approach with secondary data methods, namely through literature studies obtained from journals or articles that support. Positive/qualitative and interpretative/qualitative research models are complementary research models, there is no dichotomy between the two. The relationship between accounting and sociology and the continuous development of society is strong enough to underline the need to develop interpretative/qualitative research in accounting. The identification of research methods using solipsism, phenomenology, hermeneutics, ethnographic methodology, and symbolic interactionism is based on the ontological and epistemological assumptions of the research, for researchers to determine the most suitable method. So that qualitative research does not become a complement in the development of accounting science, it becomes a paradigm choice in developing research.

## 1. Introduction

The use of quantitative and qualitative methods in the world of accounting often causes controversy. This is inseparable from the still use of quantitative methods which are so powerful in the field of accounting research. This condition makes the quantitative and qualitative methods of the world of accounting, from a structural point of view, binary opposites which lead to a vertical or class binary opposition. Quantitative research is placed at the top, even leading to hegemony, so that qualitative research is sidelined. In the world of accounting, many skeptical comments have emerged, for example, there are those who consider qualitative research to be unscientific or those who take part in qualitative research are those who "don't sell" or "can't disagree", so there is no other way. except for participating in qualitative research. As a result, at some institutions, qualitative research is less "commercial" than quantitative research.

Accounting studies must continue to develop in line with current contemporary accounting practices, in line with business developments that involve more than just digital notation. Research is a means of accessing truth that can answer questions or solve problems (Leksono et al., 2019; Sariroh, 2023). Accounting and practice are related fields and are strongly influenced by local organizational, human, environmental and religious (ideological) beliefs. It is therefore important that current accounting research considers the social and organizational role of accounting for its application in the societal environment (Wirajaya 2012). Qualitative research is also considered only as a complement to traditional research (Somantri 2005). The dominance of positive research also occurs in the US. This is proven by the many positive studies published in major American journals (Baker and Bettner, 1997).

This article discusses the lack of qualitative interpretive accounting research in Indonesia by showing the large number of studies published in recognized accounting journals in Indonesia (2012-2014). This

\*Corresponding author, email: ainur.setiawan@cwcu.ac.id

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article also shows the importance of interpretive research in the field of accounting research. To provide a neutral overview, the pros and cons of interpretive research are also explained in this article.

The aim of writing this article is: first, to describe and deepen qualitative interpretive accounting studies using various schools of thought. The interpretive model is based on Burrell and Morgan (1979), namely solipsism, phenomenology, hermeneutics, ethnomethodology, and symbolic interactionism. Second, describe the advantages and limitations of interpretive accounting research so that it can be used as a basis for further research to choose more appropriate research methods. Third, this shows the low level of qualitative interpretive research compared to quantitative research in Indonesia, thereby helping to stimulate more research using qualitative interpretive models. (Syakur, 2023; Syakur, Syakur, et al., 2023).

## 2. Method

The method used in this research is a qualitative approach with secondary data methods, namely through literature studies obtained from journals or supporting articles. (Sugiyono, 2014), Literature review is an important tool as a context review, where literature is very useful and very helpful in providing context and meaning in the writing that is being done and through this literature review the researcher can also state explicitly and the reader knows why something happened. What you want to research is a problem that must be researched, both in terms of the subject to be researched and the related science.

## 3. Result and Discussion

A paradigm is a belief system resulting from human construction adopted by scientists which is based on ontological (form and nature of reality), epistemological (the nature of the relationship between knowing and the known object) and methodological (ways of knowing the object) assumptions (Atmadja 2014:3). Triyuwono (2006) states that a paradigm in the repertoire of epistemology is a way of looking at the world or worldview. A paradigm is stated as an approach, which is divided into two, namely an objective approach which gives rise to quantitative research and a subjective approach which gives birth to qualitative research (Atmadja, 2013).

The research paradigm based on Burrell and Morgan (1979:22) consists of four, namely: 1) positive paradigm (functionalist), 2) interpretive paradigm, 3) radical humanist paradigm, and 4) radical structuralist paradigm. Based on Chua (1986), paradigms are divided into three, namely: 1) positive paradigm, 2) interpretive paradigm, and 3) critical paradigm. According to Chua (1986), this paradigm is a paradigm in accounting (Mulawarman 2010).

The positive paradigm uses a deductive mindset that departs from general thought patterns, existing theories or reviews of various literature and then operationalizes them into research. The research is objective and aims for generalization. This paradigm assumes that science and research are based on data obtained through surveys and measured precisely with statistics and value-free or objective hypothesis testing (Neuman, 2013).

The interpretive model has its roots in German thought. This model focuses on language, interpretation of symbols, and understanding social sciences and human thought. In sociology, humans and society basically maintain a relationship that influences each other. Interpretive research seeks to explain the relationship between action and meaning, where interpretation is an active process and creative principle for determining the possible meaning of actions and messages. (Syakur, Susilo, et al., 2023) According to Mr. Baridwan: "Research using an interpretive model seeks to explore, understand and deepen the informant's point of view or enter the informant's domain." The critical model is similar to the interpretive model but is more critical and evaluative. The critical point of view lies between the researcher's subjectivity and objectivity. Muhadjir (2000) emphasized that in critical theory, a person's behavior changes meaning in the next context, meaning that the theory actively creates meaning, not just passively accepting its role. A thorough understanding of the phenomenon is obtained from real life practice accompanied by the researcher's personal analysis and opinions. The theory resulting from the critical model has great advantages in identifying and reducing domination (Chua 1986).

The choice of model must be in accordance with the research problem to be answered. The model will determine the research methodology (Jonker, Pennink and Wahyuni, 2011) which is the essence of research. Research methods are a scientific way to collect data for certain purposes (Sugiyono, 2011). As stated by Tomkins and Groves (1983), every research has its own ontological and epistemological basis. A

positive approach is used if the data can be observed, measured, to test hypotheses and otherwise make generalizations in complex and changeable situations and the researcher wants to understand them. If you want to deepen your understanding or want to build a theory, then the post-positive model is the most suitable. appropriate (Sudarma 2010). Determining the choice of model for a research is not intended to show that one model is better or superior to another model, but rather that the model is most suitable for a research. In this case the research model must be adapted to the research objectives (Setiawan 2011).

Apart from factors that are relevant to the research object, the researcher's own factors are the main factors determining the model system that will be used in the research. Of course, the model elements that are most mastered and privileged are the important ones, which are also related to a researcher's writing ability. The audience factors that researchers want to target are also factors that need to be considered in choosing a research model. Are research readers interested in qualitative or quantitative research? The closeness of the author to the reader must also be considered. Qualitative writers step in, are present when describing their writing, their writing is subjective (Santana 2010).

In the context of accounting science, epistemological debates cannot be separated from the perspective of phenomena that occur in this scientific discipline. As a knowledge system, accounting is a knowledge system that regulates public interactions in presenting financial information which can then be used to make various decisions. This understanding makes accountants a knowledge system that is useful for interpreting and understanding a situation, which is reflected in their actions in everyday life.

Referring to Durkheim, accounting as a knowledge system can be considered a social fact. Individuals are forced, guided, persuaded, pushed, or influenced in certain ways by various social events in their social environment. Thus, social facts emerge as ways of acting, thinking, and feeling that reveal properties that should be considered as something outside the individual's awareness (Johnson, 1992). According to Berger and Luckmann (1990), this knowledge is built by individuals through three stages: internalization, externalization, and objectification. In this way, humans accept this knowledge as it is (take it for grant).

To understand human behavior shaped by accounting as a social reality, accounting researchers need to describe social knowledge or social events without being confused by the subjectivity of that knowledge. However, a problem arises: researchers in the humanities and social sciences, as outsiders, can access the everyday knowledge of the communities that are the subjects of their research. This debate not only concerns methodological aspects but also epistemological aspects. Methodological debates primarily concern appropriate methods for studying social events. Since the 18th and early 19th centuries, positivists or positivist-naturalist epistemologists have been victorious. This is closely related to the theoretical and methodological primacy of positive science which has proven results, namely the emergence of industrialization. Therefore, many social science groups (economics, sociology, politics, psychology, history, anthropology, etc.) began to carry out methodological reforms according to the natural science model. Natural sciences are considered the ideal type of social sciences (Zed, 2006).

Naturalist-positivist epistemology (often also positivism), "scientific approach or objective approach" (Mulyana, 2001), originates from Comte's thinking which shows that social phenomena, both social knowledge and social behavior, have the same characteristics as natural phenomena. There are general laws that govern human actions. The task of social scientists is to discover and explain general laws. Because of the similarities between these two phenomena, natural science research methods can be used to conduct social science research. Scientific claims can only be proven by natural scientific methods.

Pengetahuan apa pun yang tidak didasarkan pada metode ilmu pengetahuan alam "studi hipotesis yang sistematis, terkontrol, eksperimental dan kritis mengenai hubungan antar fenomena" (Mulyana, 2001) tidak layak disebut sebagai ilmu. Oleh karena itu, jika suatu ilmu ingin diakui dalam kategori keilmuan, maka harus menerapkan metode ilmu-ilmu alam (Nugroho, 2001, 2004). Epistemologi positif telah mampu mengembangkan berbagai teknik penelitian, misalnya survei, analisis isi, statistik, dan sebagainya. Dengan menggunakan prosedur statistik, peneliti dapat memprediksi dan menggeneralisasikan fenomena sosial (Nugroho, 2001, 2004).

Logika yang sama juga ditemukan dalam profesi akuntansi. Hal ini tidak terlepas dari bidang akuntansi yang hingga saat ini dianggap sebagai ilmu yang memiliki aspek rasional dan logis, serta memerlukan proses analisis kuantitatif (Hines, 1992; Lehman, 1992; Raffield dan Coglitore, 1992 Kirkham, 1992). ; Kirkham dan Loteng, 1993; Larkin, 1997). Segala perhitungan dan pengukuran dalam akuntansi

merupakan dasar untuk mengambil keputusan yang rasional, efektif, dan memaksimalkan keuntungan. Fakta ini menjadikan akuntansi lebih identik dengan epistemologi positivis-naturalis atau yang biasa dikenal dengan epistemologi arus utama.

Model kritis merupakan reformulasi model instrumental dan hermeneutik dalam ilmu humaniora dan sosial, khususnya karena keduanya masih dianggap murni bersifat ilmiah atau tidak dimaksudkan untuk membawa perubahan sosial. Dengan demikian, ia mengabaikan aspek praktis yang terkait dengan pembebasan dan pencerahan yang diidealkan oleh teori kritis. Khusus untuk ilmu-ilmu sosial objektif juga mempunyai kelemahan yaitu mudah terjerumus ke dalam pengetahuan instrumental atau secara implisit menyampaikan kepentingan kekuasaan, yaitu alat untuk mengontrol, mendominasi dan hegemoni terhadap orang lain (bawahan) (Magnis-Suseno, 1990; Habermas, 1990). ). ). Meminjam Foucault (2002, 2002a), pandangan bahwa kekuasaan adalah pengetahuan (knowledge is power) diterapkan. Ingatlah bahwa "...kekuasaan menciptakan pengetahuan dan bukan hanya karena pengetahuan bermanfaat bagi kekuasaan. Tidak ada pengetahuan tanpa kekuatan, dan sebaliknya tidak ada kekuatan tanpa pengetahuan" (Eriyanto, 2005).

Melalui pendekatan kritis ini, akuntansi tidak dipandang sebagai sistem pengetahuan yang netral namun sebagai alat yang mampu membawa pemiliknya ke kekuasaan. Kekuasaan ini kemudian dapat digunakan oleh mereka yang berkuasa untuk melindungi kepentingannya. Pemahaman tersebut kemudian memunculkan berbagai pemikiran dekonstruktif dalam bidang akuntansi guna mendobrak berbagai hubungan kekuasaan dalam praktik akuntansi.

Sebaliknya ada juga epistemologi budaya-humanis atau lebih dikenal dengan kajian humanistik atau pendekatan subyektif (Mulyana, 2001). Epistemologi ini berasal dari Wilhelm Dilthey (1822-1911). Ia membedakan dua jenis pengetahuan, yaitu *Geisteswissenschaften* dan *Naturwissenschaften*. *Geisteswissenschaften* berkaitan dengan ilmu yang mempelajari manusia dan berbagai fenomena sosial, sedangkan *Naturwissenschaften* berkaitan dengan. dalam ilmu-ilmu alam. Epistemologi budaya-humanis berkaitan dengan *Geisteswissenschaften*, sedangkan epistemologi positivis-naturalis berkaitan dengan *Naturwissenschaften*.

These two phenomena are not the same, because natural phenomena are different from social phenomena. Human actions and social interactions have subjective meanings that need to be explained. Meanwhile, natural phenomena do not have subjective meaning. Therefore, the methods of the natural sciences cannot be applied to the study of social phenomena. It is wrong to use natural science methods to study social phenomena (Nugroho, 2001; Palmer, 2003; Ricouer, 2006, Bleicher, 2003; Habermas, 2006; Howard, 2000; Gadamer, 2004).

Dilthey not only attacked the basic assumptions of the positivist model but also offered alternative solutions. First, Dilthey denied the position of the positivist model which argued that the world was created outside the subject (science), namely based on facts that can be accepted objectively. The object of social science is not only a matter of material facts, but is more focused on the objective expression of human thoughts and actions. Second, Dilthey also criticized the methodological idea of positivism which states that social events can be explained by the causal laws of natural science. In addition, Dilthey argued that positivism can explain the material world causally, but actions must be understood (to be understood, *verstehen*) rather than given reasons (*erklären*) using causal explanations through nomothetic logic (Zed, 2006). For this reason, Dilthey, through humanistic cultural epistemology, proposed special methods for studying social phenomena, namely participant observation, biographical and model studies, in-depth descriptions, or as Geertz (1973) said, thick descriptions.

In the field of accounting, although not dominant, cultural and humanistic epistemology also shows its influence. This is starting to be seen in various reflections that accounting practice cannot be separated from the culture of accounting practice (Ahrens and Mollona, 2004; Sukoharsono, 2009). This fact makes accounting practices have different subjective meanings for each subject depending on the culture in which the agent applies. Therefore, it is useless to look for a unique and universal meaning in the vision of accounting phenomena. This reflection then gave rise to various works that attempted to provide a subjective understanding of various accounting phenomena rather than looking for laws that were said to apply universally to every accounting phenomenon.

Criticize positive models. The research model develops according to two different models, namely active and active. Research using qualitative models is growing rapidly along with the development of various branches of science in the social field. The concept of worthlessness, which was firmly rooted in the positive side, began to be abandoned (Muhadjir 2000). Criticism of positivism emerged, with Habermas as a persistent critic of positivism (Hasbiansyah 2000). This criticism later became the trigger for the development of the post-positivist era. The main characteristic of the post-positivist era is the development of meaning behind data and rejection of the concept of nullity (Muhadjir 2000). Garfinkel (1996) also criticizes quantitative research through questions that explicitly criticize the fact that nothing in the world can be linked anywhere and can be generalized to everything in one voice.

Especially in Indonesia, the diversity that makes this country so special makes it impossible to generalize about anything. This means that accounting research must aim at a multidimensional model (Djamhuri 2011) to understand diverse sociology, from religion to ethnicity and culture. Interpretive models are responses and responses that arise from the weaknesses of positive models such as objectivity, regularity, and rigidity. Why interpret? Accounting is a form of practice that includes processes that begin with recording, clarifying, summarizing, processing and presenting information used as a basis for decision making. Several decades ago, accountants only used one method, namely numerical notation. The need for changing businesses and stakeholders ultimately makes modern accounting practices complicated. Accounting is the result of social reality and human thought, and should not be limited by things that hinder the development of social science reality (Mulawarman 2010).

As mentioned above, hermeneutical and critical models are primarily the domain of qualitative research. Qualitative research has many different names, such as *verstehen* (understanding), because this research questions the meaning of a sociocultural phenomenon in depth and depth. Qualitative research is called Participant-Observator, because the researcher himself must be the main data collection tool by directly observing the subject being studied. Qualitative research is called a case study because the subjects studied are unique, random, and incomparable. Qualitative research is called ethnography, ethnomethodology, and phenomenology because it considers human behavior, culture, and interactions. Studying qualitative inquiry is called natural inquiry because the context is natural and not artificial. Qualitative research is called interpretive investigation because it involves many subjective factors, both from informants, research subjects and researchers themselves (Irawan, 2006). With these different names, it is not easy to provide a definition of qualitative research, because it is not just a matter of data but is also related to the object of research, even the research process.

Although difficult to define, qualitative research can be recognized and even differentiated from quantitative research by examining its characteristics. However, qualitative research has many characteristics so definitions can vary. For this reason, Strauss and Corbin (2003) can say that the term qualitative research is a type of research whose results are not obtained by statistical procedures or other forms of calculation. It may use data that can be quantified, such as census data, but its analysis is qualitative.

Irawan (2006) emphasized that a very important characteristic that characterizes qualitative research is a sense of truth, namely intersubjective truth and not objective truth. In other words, truth is built from the interweaving of various factors, such as culture and the unique characteristics of each individual human being. The fact of truth is something that is perceived by the viewer and is not simply an event that is independent of any context or interpretation. Truth is a structure that researchers build by recording and understanding what happens in social interactions.

The methods used in qualitative research are interview methods (in-depth, informal), observation methods (especially participatory methods), document review methods, and literature review methods, historical methods, case study methods and ethnographic methods (see Kontjaraningrat for an explanation). from this method). ), 1983; for a study, see Yin, 2004). Specifically, the critical theory model has the same characteristics as qualitative research, but for the variant of critical theory applied to cultural studies, qualitative research is also added, and other methods such as the deconstruction method and the pedigree method are added (Al-Fayyani, 2005). Regarding data analysis, qualitative research can follow the interactive model proposed by Miles and Huberman (1992) or the ethnographic model which focuses on studying cultural topics through three analysis techniques, namely: (1) domain names, (2) classification; and (3) components (Bungin, ed. 2003).

The low level of qualitative research, especially interpretive research, is of great concern. Accounting scholars must start to open their minds to the use of various models to explore accounting science. The use of research models can have an impact on the development of science. This will be possible if accounting researchers are open to heterogeneity and need to start adopting the concept of homogeneity in order to have a positive impact on accounting research (Seif-Allah Moslemi) and Nikseresht 2013). Accounting researchers need to understand that it is necessary to show students and practitioners different research models with their limitations and interesting things about the research so that they appreciate accounting studies (Richardson 2011). Academic freedom is the right of all researchers. The performance of accounting research depends on the researcher's belief in what is true and what truth itself is (Kamayanti 2015). Baker and Bettner (1997) describe conditions in the US related to the difficulty of publishing research with critical and interpretive modeling in major accounting journals. Researchers will even be forced to change their research model or their research will not be published.

The biggest obstacle to low-quality qualitative research, in this case PAI, comes from the researchers themselves. One of them is due to reluctance and fear to openly take a scientific journey towards self-understanding (Djamhuri 2011). Another factor is caused by pragmatic researchers, who will more quickly conduct quantitative research or qualitative research (Kamayanti, 2015). Qualitative research is relatively long because it produces results (Sugiyono, 2014). However, the availability of research time is not appropriate considering the limitations which are mainly caused by the researcher's laziness (Hartono, 2014).

#### **4. Conclusion**

Positive, interpretive and critical research models are research models that complement each other, there is no dichotomy between the two (Triyuwono 2013; Wirajaya 2012). The relationship between accounting and sociology and the ongoing development of society is strong enough to underscore the need to develop interpretive research in the field of accounting. Identification of research methods using solipsism, phenomenology, hermeneutics, ethnographic methodology, and symbolic interactionism is based on the ontological and epistemological assumptions of the research, for researchers to determine the most suitable method.

This fact shows that teaching research methods in universities, including accounting courses, teaches quantitative and qualitative research methods. Therefore, a person can make the right choice according to the problem being researched and the goals to be achieved, namely looking for an explanation of causality in an accounting phenomenon by conducting quantitative research, or looking for important reasons and understanding of social action by conducting qualitative research. So that qualitative research does not become a complement to the development of accounting science, but instead becomes a paradigm choice in developing research.

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