Journal of Tourism Economics and Policy
ISSN 2775-2283 (print)
https://journalkeberlanjutan.com/index.php/jtep

UNDERSTANDING DATA COLLECTION METHODS IN QUALITATIVE RESEARCH: THE PERSPECTIVE OF INTERPRETIVE ACCOUNTING RESEARCH

Volume: 1
Number: 1
Page: 23 - 34

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Article History:
Received: 2021-03-27
Revised: 2021-04-10
Accepted: 2021-04-28

Abstract:
In general, in qualitative research there are several methods of data collection, namely documentation, interviews, surveys, focus group discussions, observation, participatory arrangements and qualitative audio-visual material. The aim of this paper discusses about the method of data collection in qualitative research, especially in accounting research interpretive. After going through the literature review process, it can be seen that the quality of data in interpretive accounting research is strongly influenced by the ability of the researcher to carry out its role as a research instrument. Researchers should be able to ' merge' with the object of research so as to choose or combine the data collection method that is appropriate to be able to understand and interpret the research object corresponding subject's perspective or the communities studied in depth according interpretive characteristics.

Keywords:
Accounting Research Interpretive, Data Collection Methods, Research Qualitative

Cite this as: DEWI, I.G.A.A.O (2021). “Understanding Data Collection Methods In Qualitative Research: The Perspective Of Interpretive Accounting Research”. Journal of Tourism Economics and Policy 1(1), 8-15. https://doi.org/10.38142/jtep.v1i1.102

INTRODUCTION

Data collection is one of the most important stages in a study. The quality of research, both quantitative and qualitative research, is largely determined by the quality and completeness of the data collected by the researcher. There are several fundamental differences related to the data collection process in a quantitative study and qualitative research, accounting research is no exception. This difference is caused by the purpose of each type of research, where quantitative research is more aimed at finding the breadth of a problem, while qualitative research is more aimed at finding the depth of a problem. Another very different feature is that in quantitative research, each phenomenon is represented by numbers or numerically, whereas qualitative research presents a phenomenon in an in -depth narrative.

Another difference related to methods of collecting data on the quantitative research and qualitative research is the instrument of research. In quantitative research, the instrument has been designed in such a way that it is very structured and organized, usually in the form of a questionnaire that has been designed in such a way. It can be said that the most "troublesome" process of quantitative research is the preparation stage when compared to the data collection or interpretation stage. A

different thing applies to qualitative research, where the "researcher" itself acts as a research instrument. Although no other documentation instruments, it just was a supporting instrument to complement the data, as the main instrument is the researchers themselves. The preparatory stage in qualitative research tends to be "lighter" than quantitative research. The most "troublesome" part is when it comes to interpreting the data. In this phase, the researcher as a research instrument is required to rebuild his memory of the atmosphere or context during data collection or when interacting with objects.

There are several classifications of data collection methods in qualitative research. Cresswell (2017:254) states that data collection procedures in qualitative research involve four types of strategies, namely: qualitative observation, qualitative interviews, archival or qualitative documents, and qualitative audio-visual material. Lune and Berg (2017) mention several types of data collection in qualitative research, including: interviews, focus groups, and participatory settings. Wahyuni (2012: 73) states that in a qualitative study, data can be collected in the form of primary data through semi-structured interviews and secondary data in the form of internal publications including published data. Blaikie (2000:120) states that research social can only collect data from multiple viewpoints, with doing the 'observation' through glasses with lenses shaped and colored by language researchers, cultural, knowledge-based discipline, past experience, and experience follow it. The point of view referred to here is the research paradigm used by the researcher as well as the philosophical dimension which includes ontology, epistemology, axiology, and methodology. The research paradigm perspective and the philosophical dimension usually remain implicit in most research, and will influence research practice. Some authors (for example Berry and Otley 2004; Creswell 2009; Saunders, Lewis and Thornhill 2009; Neuman 2011) emphasize that it is important to first question the research paradigm that will be applied in conducting research because it is related to the philosophical dimension that substantially influences one's ways. framing and understanding social phenomena (Rehman and Alharthi, 2016).

In general, this paper discusses data collection methods in qualitative research, which include: archival or documentation; structured, semi-structured, or unstructured interviews; surveys, discussions or focus group interviews ; observation ; as well as participatory arrangements. Researchers can choose one or several types of data collection according to the topic or research context. Rarely have a single data collection method been used in a qualitative study. Oftentimes researchers combine two to three types of data collection together. This is important because the weaknesses of one method can be masked or complemented by the strengths of other data collection methods. However, can all of these data collection methods be used in interpretive accounting research? In particular, this paper will discuss data collection methods in accounting research carried out in an interpretive paradigm. The aim of interpretive research is not to generalize in the context of gaining value-free knowledge and truth but to try to understand individual interpretations of the social phenomena in which they interact. The interpretive methodology requires that social phenomena be understood "through the eyes of participants rather than researchers" (Cohen et al., 2007).

There are various perspectives or paradigms that researchers can use in conducting research to study a problem. The use of a certain paradigm will also produce certain conclusions, where these conclusions will be different if you use a different paradigm. Therefore, before starting a study, a researcher must be able to position himself in a paradigm (worldview). In general, a paradigm can be defined as a set of basic beliefs or beliefs that guide a person to act in everyday life. The research paradigm is a set of basic assumptions and beliefs about how the world is perceived which then serves as a frame of mind that guides the researcher's behavior. Paradigm

is basically how we see the world or reality, or science (even accounting) through fundamental assumptions about God, man, nature, reality, and even the universe (Kamayanti, 2020: 12). This paradigm or research perspective then determines what research methodology will be applied in a study, given that different schools of thought will have their own views and arguments.

In general, there are four paradigms in accounting, namely: The Functionalist Paradigm, The Interpretive Paradigm, The Critical Paradigm, and The Postmodernism Paradigm. The functionalist Paradigm is classified into the Mainstream Paradigm (Paradigm Main Flow) or paradigm of Positivism, or better known as Quantitative Research. Meanwhile, The Interpretive Paradigm, The Critical Paradigm, and the postmodernism Paradigm are classified into Non-Mainstream Paradigm (Paradigm Flow Non-Core) or Paradigm Non-Positivism , or better known as Qualitative Research (Muhadjir, 2000). Burrell and Morgan (1979) in their work entitled Sociological Paradigm and Organizational Analysis seeks to combine views regarding the assumptions of the nature of social science and the nature of society, as well as the paradigm for analyzing social theory. Works Burrell and Morgan (1979) This is the starting point (beginning) are useful in clarifying the schematic design in abstract to understand streams or approaches to accounting or social sciences more are widely in empirical research. Burrell and Morgan (1979) can be said to be the foundations for the systematic categorization of sociological perspectives in the study of organizational problems, in sociology, especially organizational sociology, in which accounting is included. Burrell and Morgan (1979:24) explain that each paradigm holds a separate set of social-scientific reality assumptions. Contributions works Burrell and Morgan (1979) is far too great for researchers in social next because it offers an easier way to perform the mapping based on a sociological perspective or paradigm (sociological perspectives or paradigms mapping) on various theories or even the results of the research organization earlier (including accounting) or what has been done before.

The work of Burrell and Morgan (1979) also contributed to enlightenment in the form of a wider potential for scientific research, something that was previously not widely known or realized by social scientists. Burrell and Morgan (1979) assume that each research paradigm is based on its own meta-theoretical assumptions and that each paradigm has its own peculiarities, although the approach may operate in sequentially different paradigms over time. The work of Burrell and Morgan (1979) has become a lot of reference for qualitative research in the field of accounting, because it has in mapping thoughts into four paradigms, namely: (1) Functionalist Paradigm (The Functionalist Paradigm); (2) The interpretive paradigm (The Interpretive Paradigm); (3) R Humanist Paradigm brother al (The Radical Humanist Paradigm); and (4) the Radical Structuralist Paradigm (the Radical Structuralist Paradigm).

Chua (1986) in his work entitled Radical Developments in Accounting Thought classifies research paradigms into three, namely: (1) Functionalist Paradigm; (2) Interpretive Paradigm; and (3) Critical paradigm. The fundamental difference regarding paradigm according to the views of Chua (1986) and Burrell and Morgan (1979) lies in the assumption of human nature. Burrell and Morgan (1979) argued that human nature (human nature) to be part of the basic assumptions of the nature of knowledge (the nature of knowledge), while Chua (1986) argued that human nature (human intention) becomes part of the reality. Chua (1986) believes that the way humans see themselves will affect their interactions with society so that it will shape the reality of society. The assumptions about the relationship between science and practice that were not explored by Burrell and Morgan (1979), were successfully concretized and described by Chua (1986).

Furthermore, Sarantakos (1993) in his book Social research revealed the presence of three research paradigms, namely: (1) the positivist Paradigm, (2) interpretive Paradigm, (3) Critical Paradigm. Sarantakos (1993) based the three paradigms on four assumptions (criterion), namely Perception of Reality, Perception of Human Beings, the Nature of Science, and the Purpose of Social Research. Sarantakos (1993) does not place assumptions about humans on the assumptions about formation of science, but positions humans on assumptions about reality. Sarantakos (1993) puts assumptions about humans separately as fundamental assumptions that are as important as assumptions about reality, knowledge, and the purpose of knowledge.

One paradigm is often used in the study of accounting is the interpretive paradigm (The Interpretive Paradigm). The interpretive paradigm according to Burrell and Morgan (1979) is a research paradigm that is at the meeting of two assumptions, namely social scientific reality, which means that it is a subjective approach to science and the belief that society is regulated or regulated towards science and the belief that society is already a form of order that does not need to be intervened for. changed, the task of scientists who hold fast to this paradigm is to understand deeply why the order of reality occurs. The Interpretive Paradigm (Subjective - Regulation) describes the stability of behavior in the view of an individual. This paradigm focuses on understanding the subjectively created world as it is and its processes. Furthermore, Burrell and Morgan (1979: 20) describe interpretive nature as a paradigm that has characteristics to understand and explain the social world that cannot be separated from the personal perspective that is directly involved in a social process. The interpretive paradigm based on Burrell and Morgan 1979: 235-255) is solipsism, phenomenology, hermeneutics, ethnomethodology, and symbolic interaction.

According to Chua (1988 : 60), interpretive is a branch of German idealism that is studied by Emmanuel Kant, Hegel, Dilthey, Weber, Husserl, Heidegger , Schutz, Gadamer and Habermas. Interpretive is an attempt to construct and interpret social behavior. Interpretive aims to find the meaning behind social behavior through dialogue between the researcher and the party being studied. The knowledge of the parties studied is the basis for constructing the meaning of social behavior. After the researcher knows the meaning behind social behavior, the researcher then rebuilds the social structure. Social behavior is something objective (Triyuwono, et.al, 2016: 178). Objectivity in interpretive sociology is the relationship between individuals based on the meaning of the object that is mutually accepted and agreed upon. The interaction is captured by the senses of the researcher and then given meaning. The meaning concluded by the researcher is a priori because it is based on the researcher's knowledge, while the interaction between individuals is posterior because it is based on practical experience. The meaning that the researcher constructs can differ from one researcher to another if they capture the object from a different paradigm. Therefore, in interpretive studies, the meaning obtained is subjective, ideographic, voluntary, anti-positivist, and nominalist (Burrell and Morgan, 1979).

The interpretive paradigm (i.e. subjective regulation) seeks to explain the stability of behavior from an individual's point of view. Interpretivism is a bottom-up inductive approach that avoids previous assumptions (Ismail and Zainuddin, 2013). In this interpretive paradigm try to observe the "ongoing process" to better understand individual behavior and "the spiritual nature of the world" (Ismail and Zainuddin, 2013). Their role in society makes research interpretive tied to the norms, certain rules, and beliefs, as well as the views and attitudes of informants (Muhadjir 2000: 12). Paradigm was interpretive in empirically n accounting gains attention as an alternative approach that is valid for accounting research as well as the paradigm

of positivism e or mainstream. However, the interpretive paradigm rejects the existence of objectivism and single truth, because, in order to understand an accounting phenomenon in the social world, interpretive researchers will interact and have a dialogue with the groups of people being studied to be able to "capture" the meaning of one's subjective experiences related to certain accounting phenomena. Interpretive researchers recognize that individuals with diverse backgrounds, experiences, and assumptions will contribute to the ongoing construction of reality that exists in their broader social context through social interactions (Wahyuni, 2012).

Paradigm discusses research on the philosophical dimension of social science. Salim (2006) states that paradigm is the main belief basis or metaphysics of systems thinking, the basis of ontology, epistemology, axiology, and methodology. In the context of accounting, ontology discusses the nature of accounting that is concrete so that it can be trusted by the public. Epistemology studies the nature of accounting in terms of knowledge, justification, and belief rationality. Axiology studies the nature and benefits of accounting knowledge. The methodology is the science or method used to obtain the truth using tracing in a certain manner depending on the reality of the accounting being studied. While it is, Suriasumantri (1985) mentions that ontology (theory of being) explains our most fundamental beliefs about reality. Epistemology is the logical consequence of fundamental beliefs about how truth is achieved based on fundamental beliefs about reality. Axiology is a fundamental belief about the purpose for the existence of science.

Triyuwono et al (2016: 172) states that the ontology of the objective approach (materialism) views that reality is something that is objective, while the subjective approach views that reality is an idea as a product of human thought . The epistemology of the objective approach states that social science is obtained through sensory experience of concrete objects about social, while the subjective approach states that social science is obtained through the experience of the mind about social . The *human nature* of the objective approach states that social science is the result of human interaction with the social environment where the social environment determines the mind (determinism), while the subjective approach states that knowledge is the result of human thoughts or social concepts where the subject's mind determines the concept of the environment (voluntarism). The methodology (research model) from the objective approach states that social science research uses a natural science research model to build social laws or social facts (*nomothetic*) , while the subjective approach states that social science research uses the description and meaning of social facts based on certain space and time. (*ideagraphic*).

Rehman and Alharthi (2016) say that ontology refers to the nature of our beliefs about reality. Researchers have (sometimes implicit) assumptions about reality, how reality exists, and what can be known about it. Epistemology refers to the branch of philosophy that studies the nature of knowledge and the process by which knowledge is obtained and validated. Epistemology deals with the nature and form of knowledge, how it can be obtained, and how it is communicated to other humans. The methodology is "a theoretically articulated and informed approach to data production". This methodology will guide the researcher in deciding what type of data is required for a study and which data collection tool is most suitable for the purpose of the study. Methods are specific ways of collecting and analyzing data, such as questionnaires and open interviews. What methods are used for the research project will depend on the project's design and the researcher's theoretical mindset. However, it should be noted that the use of certain methods does not require ontological and epistemological assumptions.

METHODS

Research activities are always related to data collection mechanisms. Data collection is an interaction with research questions. Qualitative research has its own characteristics in data collection. This is related to " getting access " to the object being researched. Data does not just drop from the sky or suddenly appear or exist. Data collection must be done " by design". Another typical feature of qualitative research on data collection is that the researcher is engaged in positioning himself as close to the data as possible. The distance between the data and the researcher should ideally be " embedded ". It is not uncommon for qualitative researchers to think that gaining access to the research object requires the right time and strategy. Once a researcher has selected how to select and obtain data either from people or from field observations, decisions must be made immediately to ensure that the data to be collected is accurate and accurate (Sukoharsono, 2006). The right approach in the process of data collection do was considered trivial or even considered unimportant. Errors in obtaining data will result in failure of the research carried out. The preparation and choice of the philosophical perspective of data acquisition also need to be considered. Not all data collection techniques match the selected perspective. Epistemologically, qualitative research is typical of obtaining specific data. This requires a " calling back " or recollecting perspective on what is selected in researching but, in order to avoid miss leading information and research results in the failure of meaning.

RESULT AND DISCUSSION

Further Sukoharsono (2006: 12) mentions that dimension research alternative qualitative when viewed from the method of data collection can be described as follows: (1) Biography (interview and archive documents); (2) Phenomenology (interview in depth up to 10 informants who 'appropriate'); (3) Grounded Theory (interview depth of 20-30 informant's mouth 'appropriate' and categorized in detail theory); (4) Critical Ethnography (observation and interviews with the time that is relatively long, for example: 6-12 months); and (5) Case Study (multi-source documents, archives, interviews, observations, and objects of physical). Wahyuni (2012: 73) states that data can be collected in the form of primary data and secondary data. Primary data is usually collected through semi-structured interviews (semi-structured interviews) along with other experts in the subject is observed from the case company. Secondary data is an internal publication provided by participants to be given to researchers, including published data that is available and relevant to the topic being observed. Several things that need to be considered in the data collection process according to Creswell (2018: 262) can be explained as follows :

- Identification of sites or individuals deliberately selected for the proposed study. The idea behind qualitative research is to deliberately select participants or sites (or documents or visual material) that will help the researcher understand the research problem and question. This does not necessarily suggest random sampling or the selection of a large number of participants and locations, as is usually found in quantitative research. A discussion of participants and sites might cover the four aspects identified by Miles and Huberman (1994): (a) the setting (i.e., where the research will be carried out), (b) the actors (i.e., who will be observed or interviewed), (c) events (that is, what the actors will be observing or interviewing do), and (d) processes (that is, the evolving nature of events that the actors in the setting do).
- Discuss the strategies used to recruit individuals (or cases) to the study. This is a challenging aspect of research. Demonstrate how to inform appropriate participants about the study, and quote actual recruitment messages sent to them. Discuss ways to provide incentives for individuals to participate, and reflect on the approach used if one recruitment method is unsuccessful.

- Comment on the number of participants and sites involved in the research. Apart from the small numbers that characterize qualitative research, how many sites and participants should you have? First of all, there is no specific answer to this question; the literature contains multiple perspectives (for example, see Creswell & Poth, 2018). The sample size depends on the qualitative design used (e.g. ethnography, case studies). From a review of many qualitative research studies, we have some rough estimates for going forward. The narrative includes one or two individuals; phenomenology involves the range 3–10; basic theory, 20-30; ethnography examines one group sharing culture with many artifacts, interviews, and observations; and case studies cover about four to five cases. This is certainly one approach to the sample size problem. Other approaches can also be taken. The idea of saturation comes from the basic theory. Charmaz (2006) says that one stops collecting data when a category (or theme) is saturated: when collecting new data it no longer triggers new insights or reveals new properties. This is when you have a sufficient sample.
- Indicate the type or type of data to be collected. In many qualitative studies, the asker collects various forms of data and spends a lot of time in natural environments gathering information. The collection procedure in qualitative research involves four basic types as well as their strengths and limitations, as shown in Table 1.
- Qualitative observation is when the researcher makes field notes about the behavior and activities of individuals at the research location. In this field note, the researcher notes, in an unstructured or semi-structured manner (using some of the previous questions the questioner wants to know), the activities at the research site. Qualitative observers can also be involved in roles that vary from nonparticipant to complete participant. Usually this observation is open-ended where the researcher asks general questions from participants that allow participants to give their views freely.
- In qualitative interviews, researchers conduct face-to-face interviews with participants, telephone interviews, or conduct focus group interviews with six to eight people who are interviewed in each group. These interviews involve a small number of unstructured and generally open-ended questions and are intended to elicit views and opinions from participants.
- During the research process, investigators can collect qualitative documents. These may be public documents (e.g. newsletter, meeting minutes, official reports) or private documents (e.g. personal journals and diaries, letters, e-mails)
- The final category of qualitative data consists of qualitative audiovisual and digital material (including social media material). This data can be photos, art objects, video tapes, website home pages, e-mails, text messages, social media texts, or any form of sound. Include creative data collection procedures that fall into the visual ethnographic category (Pink, 2001) and which may include life stories, metaphorical visual narratives, and digital archives (Clandinin, 2007).

Before going into the field, qualitative researchers should plan their approach to recording or recording research data . A qualitative research proposal or project should identify the procedures the researcher will use to record data. Some of the things that must be considered in the procedure of data recording , described as follows (Creswell, 2018 : 267) :

- Observation Protocol (observational protocol). Plan to develop and use a protocol for recording observations in a qualitative study. Researchers often engage in multiple observations during qualitative studies and use observation

protocols to record information while making observations. This protocol might be a piece of paper with a dividing line in the middle to separate descriptive notes (participant descriptions, dialogue reconstructions, descriptions of physical arrangements, records of specific events, or activities) from reflexive notes (the researcher's personal thoughts, such as "speculations, feelings, problems, ideas, hunches, impressions, and prejudices . ” Also written on this form may include demographic information about the time, place, and date of setting the field in which the observation was made.

- Interview protocol (interview protocol). Plan to develop and use an interview protocol to ask questions and record answers during the qualitative interview. Researchers record or record information from interviews by making handwritten notes, audio recordings, or video recordings. Even if the interviews were recorded, we recommend that the researcher take notes if the recording equipment breaks down. If audio recordings are used, the researcher needs to plan ahead for the transcription of the tape. The interview protocol should be about two pages long. There should be some space between the questions for the interviewer to write short notes and quotes if the audio recording device is not working. The total number of questions should be between 5 and 10, although no exact number can be assigned. It must be prepared in advance of the interview, and used consistently in all interviews. It is very helpful for the interviewer to memorize the questions so that he does not look simple reading the interview protocol. The interview protocol consists of several important components. This is basic interview information, an introduction, interview content questions with the probe, and closing instructions (see also Creswell, 2017).

Methods of data collection in qualitative penelilitian can also be done through focus group interviews (focus group interviewing) . F ocus group interviewing is another version or development-depth interviews with more targeted versions simultaneously, in groups, to discuss a particular topic. In simple terms, Marvasti (2004) states that in focus group interviewing , researchers ask questions to a number of participants at the same time to "stimulate discussion and thus understand (through further analysis) the meaning and norms underlying the answers. group". Lune and Berg (2017: 94) state that focus group interviewing is an interview style designed for small groups of unrelated individuals, formed by researchers and led in group discussions on certain topics (Barbour, 2008). Using this approach, researchers attempt to learn through discussion of conscious, semi-conscious, and unconscious psychological and sociocultural characteristics and processes among various groups (Larson, Grudens-Schuck, & Lundy, 2004; Lengua et al., 1992; Stewart. , Shamdasani, & Rook, 2006). Focus group interviewing i ni includes a number of opinion research, although the approach is most appropriate to investigate motivations, decisions and priorities. F ocus group interviewing explicitly using group interaction as bagia n of data collection methods.

Interviewing focus groups usually consist of a small number of participants under the guidance of a facilitator, usually called a moderator. A skilled moderator can effectively bring out the feelings and ideas of the group members involved in the focus group interviewing . Krueger (1994) suggests that for complex problems the size of the Focus group interviewing should be no more than seven participants. There are a number of reasons why one should keep uku ran foku group 's still small, the main thing is the ability to effectively acquire the breadth of responses that differentiate f ocus interviewing group as a strategy of collecting useful data (Lune and Ber g, 2017: 94) . Furthermore, Lune and Berg (2017: 98) explain that with focus group interviews or interviews, researchers can only ask questions about actions, where the data obtained is a story about behavior, not actual behavior. If the researcher is interested

in observing the behavior and meanings that occur in their natural environment, the researcher may find that the conversation simulation of focus group interviewing is insufficient compared to traditional forms of participant observation and various types of field ethnography.

The researchers can observe natural interactions in formal or informal atmosphere, and then discuss the background of the research by involving participants in it. It is assumed that the researcher will not interpret the actions of participants in exactly the same way, but rarely in discussing with participants, but researchers use many methodologies. Focus group interviewing data reflects the collective ideas shared and negotiated by the group. This is very different from individual interview data, which only reflects the views and opinions of individuals, which are shaped by the social processes of living in a culture. Group data is based on interaction, cross-conversation, negotiation, confrontation, and collective decision processes. One of the participants' hopes is not only to answer questions when asked, but to actively explain themselves to others. It is the desire among group members to make themselves understood by others in the group that will produce the most complete data . Therefore, focus group interviewing is suitable for measuring meaning, which is difficult to understand, studying attitudes, preferences and priorities, and beliefs, and allowing researchers to study participant rationalization and justification, better than other methods (Lune and Berg, 2018: 98).

There are many methods researchers can use to measure people's opinions. But focus group interviewing research challenges study subjects to explore and even defend this opinion. The information obtained from focus group interviewing provides data elements similar to those of traditional interviews, direct observation, and even certain inconspicuous measures commonly used in qualitative research. However, keep in mind that the data obtained from focus group interviewing is actually does not offer the same depth of information such as, for example, based on semi-structured long, and does not provide data that is complete as much to be gained from observation. Sussman et al. (1991) found those subject responses tended to be more extreme in focus group interviewing when compared to responses offered in survey questionnaires. Together with Fern's (1982) previous work, this suggests that the interviewer must be willing to submit some degree of data accuracy in exchange for the interaction experience.

Participatory Settings are also used in qualitative research as a research approach. According to Lewin, in Lune and Berg (2017: 136) Participatory Settings is a research approach that "provides confidence in the development of the power of reflective thinking, discussion, decisions and actions by ordinary people who participate in collective research on 'personal problems' that they share in common. "(Adelman, 1993: 8). Participatory Settings is one of the few research approaches that embrace the principles of participation, reflection, empowerment, and emancipation of people and groups interested in improving their social situations or conditions. The essence of this Participatory Settings approach is to involve members of the research setting in all stages of research from formulating questions to understanding the results. The people who are involved in the research are referred to as stakeholders because they are the most at stake in whatever social system in the evaluation. Participatory Settings or Participatory Action Research can be defined as a kind of collective self-reflection investigation carried out by participants. Self-reflection is meant in social relations with each other to improve some of the conditions or situations they face. Research participants include researchers and stakeholders who are commonly referred to in non-action research as the "subjects" of the study. Thus, research being highly collaborative, reflective, can reflect experiences and participatory research models in which all individuals involved in research, both researcher and subject, are deliberate and contributing actors in the research firm

(Gabel, 1995; Stringer & Dwyer, 2005; Wadsworth, 1998) in Lune and Berg (2017: 138).

In Participatory Action Research stakeholders (stakeholders) research needs to be involved in the data collection process that is referred to as Participatory Settings . Any information collected by the researcher can potentially be used to answer questions or solve problems that have been identified. How the researcher collects this data is fundamentally a matter of choice of the researcher and very much depends on the boundaries set by the stakeholders or the nature of the problem and setting. Several problems will lead researchers to conduct interviews with related parties. Other problems may require different types of ethnographic or observational data, or are better addressed with archival data. Of course, some researchers may choose to triangulate their studies in an attempt to corroborate their findings and potentially enrich their analysis and ultimately their understanding . However, data collection methodologies need to engage stakeholders as more than just research subjects. Their involvement can be behind the scenes, as consultants in scheduling interviews for researchers or other data collection instruments (Lune and Berg, 2017: 139).

The fundamental difference that is clear between qualitative and quantitative research is the form of data collection, analysis and presentation. Whereas quantitative research presents statistical results represented by numerical or statistical data, qualitative research especially interpretive research presents the data as descriptive narratives with words and attempts to understand phenomena in "natural settings". This means that quantitative researchers use questionnaires, surveys and experiments to collect data that is revised and tabulated in numbers, which allows the data to be characterized using statistical analysis. Meanwhile, qualitative researchers study things in their natural setting, trying to understand, or interpret, phenomena in terms of the meaning that people bring to them (Antwi and Hamza, 2015: 221). More specifically, interpretive accounting researchers try to understand and interpret a social phenomenon, especially accounting from the perspective of research informants.

Rehman and Alharthi (2016: 58) state that most of the data used in interpretive accounting research is qualitative data even though quantitative data can also be used. Examples of data collection methods that can produce qualitative data include: open interviews with various levels of structure (standard open interviews, semi-standard open interviews, and informal conversational interviews), observations, field notes, personal notes, documents and so on. An explanation of the role of the researcher will also determine an explanation of the problems that may arise in the data collection process (Creswell and Creswell 2018: 262). If in quantitative research one form of research instrument used is a questionnaire, then in qualitative research, including interpretive accounting research, the research instrument is the researcher himself. Therefore, the quality of the data collected by researchers is highly dependent on the researcher's ability to choose data collection methods as well as the researcher's ability to “integrate” with the research setting .

The steps taken by researchers in the data collection process include efforts to limit research, collect information, through observation and interviews, both structured and unstructured, documentation, visual materials, and efforts to design protocols for recording or recording information. Sutton and Austin (2015: 227) state that whatever philosophical point of view the researcher takes and whatever the method of data collection (for example, focus groups, one to one interview), the process will involve creating large amounts of data. In the context of accounting research interpretive, which requires interpretation, understanding and meaning in depth over the reality of accounting , then s Elain diversity study methodology is available, there are also various ways to record what is said and done during the

interview or focus group , such as making notes tul isan hand or videotape. If the researcher collects audio or video recording data, the recording must be transcribed word for word before data analysis can begin. Many researchers will also maintain a "field notes" folder to supplement the audio-recorded interviews. Field notes (usually handwritten in a notebook during the interview) allow the researcher to retain and comment on impressions, environmental contexts, behaviors, and nonverbal cues that may not be adequately captured through audio recordings (Sutton and Austin, 2015: 227).

CONCLUSION

This paper aims to discuss the data collection methods used in qualitative research, especially accounting research conducted within the paradigm of interpretive. In general, in a qualitative study known some types of data collection, namely: a archive or documentation (archives), structured, semi-structured or unstructured interviews (interviews structured, semi-structured and unstructured), surveys, focus groups, observations, and participatory settings. Researchers can choose one or several types of data collection according to the topic or research context. Rarely have a single data collection method been used in a qualitative study. Oftentimes researchers combine two to three types of data collection together. This is important because the weaknesses of one method can be masked or complemented by the strengths of other data collection methods.

This paper provides an understanding of the selection of data collection methods in interpretive accounting research, through a literature review process. The purpose of interpretive accounting research is trying to interpret, understand and interpret in depth a reality or accounting phenomenon from the viewpoint of a subject or a particular group of people where the accounting reality occurs or be. Based on the results of the literature review can be concluded that the method of collecting the data used in some accounting research interpretive is a combination of two or more methods of blunting data, such as documentation (archives), structured, semi structured or unstructured interviews (interviews structured, semi-structured and unstructured), focus groups, observations, as well as participatory settings . So we can say that in the accounting interpretive research, researchers have a very important role as an instrument of research in selecting or combining the collection methods data the right to produce complete and high quality data so that it can be used to get answers from the research question of the phenomenon of accounting researched.

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