



MAGISTER AKUNTANSI UNIVERSITAS GADJAH MADA

SILABUS METODA PENELITIAN TERAPAN (AKU5600)

Dosen: Prof. Mahfud Sholihin, Ph.D/Wuri Handayani, Ph.D
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Jam Kuliah: Senin, 07.00 – 09.30 (secara daring)
Jam Konsultasi: Setelah kuliah atau sewaktu-waktu dengan perjanjian

Misi, Visi, Nilai-Nilai FEB UGM

Mission

Enriched by our vibrant international network but rooted in local wisdom, we develop leaders with the integrity and knowledge needed to serve society. Our contribution to the advancement of knowledge is through quality research and teaching.

Vision

To be the leading faculty of economics and business in Indonesia by rising to international challenges.

Values

Integrity

Upholding the principles of honesty, consistency of words and deeds, commitment to promises, moral courage in defending truth, the interests of the organization over the interests of groups and individuals, and being trustworthy and responsible.

Professionalism

Playing its role by referring to the quality and performance standards, conformity with the expertise, expertise and competence, the spirit of self-development in a sustainable, client-oriented and accountable manner.

Objectivity and Fairness

Giving respect to all citizens, regardless of function, status and position, and by not discriminating based on religion, race, ethnicity and gender, and appreciating and evaluating performance objectively and fairly.

Academic Freedom

Recognizing the concept and practice of academic freedom as a central behavior that is to be upheld in learning, teaching, research, and scholarship.

Social Concern

Have a commitment and seriousness to participate and actively involved in handling and solving various economic, business and social

Misi dan Visi Maksi

Mission

Enriched our vibrant international network but rooted in local wisdom, we develop students to be competent, ethical, knowledgeable accounting scholars with strong applied skills.

Vision

To be the leading graduate accounting program in Indonesia in advancing applied accounting and promoting ethical accounting practices by rising the international challenges.

No	Learning Goals	Learning Objectives	
1	Students demonstrate the ability to communicate effectively	1.1	Demonstrate the ability to write highly organized reports.
		1.2	Demonstrate the ability to follow standard writing style.
		1.3	Demonstrate the ability to write with consistent flow of thought.
		1.4	Demonstrate the ability to use visual aids professionally.
		1.5	Demonstrate the ability to present in an organized manner.
		1.6	Demonstrate the ability to answer questions.
2	Students demonstrate the ability to work in teams	2.1	Demonstrate a leadership role in managing the team.
		2.2	Deliver strong efforts and contribute ideas for task completion.
		2.3	Demonstrate the ability to appreciate opinions from different perspectives.
3	Students are able to exercise professional ethics	3.1	Demonstrate the ability to identify ethical issues in the accounting profession.
		3.2	Demonstrate the ability to apply the appropriate judgment in making ethical decisions.
4	Students demonstrate the ability to analyze financial statements for decision making	4.1	Demonstrate the mastery of accounting concepts and theories.
		4.2	Demonstrate comprehensive knowledge of accounting standards
		4.3	Demonstrate the ability to make accounting adjustment to conform with economic reality.
		4.4	Demonstrate the ability to predict prospect based on fundamental data.
		4.5	Demonstrate the ability to apply alternative valuation models.
		4.6	Demonstrate the ability to identify accounting problems.
		4.7	Demonstrate the ability to identify use relevant accounting numbers in making decisions.
		4.8	Demonstrate the ability to solve accounting problems.

Deskripsi Matakuliah

Mata kuliah ini membahas konsep dasar dan pengertian penelitian ilmiah khususnya di bidang akuntansi, berbagai metoda penelitian, proses penelitian, pemahaman tentang data dan proses pengumpulannya, analisis data, dan penulisan laporan proposal maupun hasil penelitian. Materi pembahasan mencakup metode kuantitatif maupun kualitatif.

Setelah menyelesaikan matakuliah ini para mahasiswa diharapkan mampu:

- memahami konsep penelitian ilmiah
- memahami proses penelitian
- menulis usulan (proposal) penelitian
- membuat instrument penelitian
- mengolah data dan interpretasi hasil analisis
- memilih metode penelitian yang sesuai
- menyajikan hasil-hasil penelitian.

Metoda Kuliah

- Sistem belajar menggunakan sistem *student-centered learning*. Dengan demikian mahasiswa dituntut untuk aktif berpartisipasi dalam diskusi kelas.
- Mahasiswa harus aktif belajar mandiri, dengan membaca buku dan artikel hasil penelitian yang ditentukan sebelum kuliah dimulai.
- Dosen bertugas: (1) sebagai moderator: mengatur jalannya diskusi, menggarisbawahi materi yang disajikan, dan merangkum hasil diskusi; (2) menambahkan materi dan praktik penelitian; (3) menilai kinerja mahasiswa.
- Secara kelompok, mahasiswa akan membahas artikel hasil penelitian
- Secara individu, setiap mahasiswa wajib menulis review penelitian terdahulu di satu topik tertentu dan dikumpulkan saat ujian sisipan
- Secara individu, setiap mahasiswa wajib menulis proposal tesis dan dikumpulkan saat ujian akhir semester

Referensi

Utama:

1. Cooper, Donald R., & Schindler, P.S. (2011) *Business Research Methods*. (10th ed.), Singapore: McGraw Hill Co. (CS)
2. Creswell, J.W. (2009). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. Sage Publication. (C)
3. Yin, R. K. (2014). *Case Study Research: Design and Methods*. Sage Publication. (Y)
4. Smith, M. (2003). *Research Methods in Accounting*. London: Sage Publication (S)

Tambahan:

1. Sekaran, U and Bougie, R, "Business Research Methods: A Skill Building Approach," Fifth Edition, 2010.
2. Hartono, J. (2017). *Filosofi dan Metodologi Penelitian*. Andi Publisher, Yogyakarta
3. Hartono, J. (2018). *Strategi Penelitian Bisnis*. Andy Publisher, Yogyakarta.
4. Hennink, M. et al (2011). *Qualitative Research Methods*, SAGE Publication.
5. Artikel-artikel hasil penelitian relevan

Penilaian

Komponen:

UTS:	25%
UAS:	25%
Tugas akhir (Proposal)	25%
Tugas, Partisipasi dan diskusi:	25%

Konversi:

A	90 atau lebih	A-	87 to 89	A/B	84 to 86
B+	80 to 83	B	75 to 79	B-	70 to 74
C+	65 to 69	C	60 to 64	D	51 to 59
E	below 50				

Nilai akhir dikelompokkan menurut skala berikut:

Nilai (Grade)	Range	Cumulative Weighted Grade
E	0 - 29	0
D	30 - 34	1
D+	35 - 39	1,25
C/D	40 - 44	1,5

Nilai (Grade)	Range	Cumulative Weighted Grade
C-	45 - 49	1,75
C	50 - 54	2
C+	55 - 59	2,25
B/C	60 - 64	2,5
B-	65 - 69	2,75
B	70 - 74	3
B+	75 - 79	3,25
A/B	80 - 84	3,5
A-	85 - 89	3,75
A	≥90	4.0

Penjelasan untuk masing-masing nilai adalah sebagai berikut:

Grade	Explanation
A	Like A-, with consistent evidence of substantial originality and understanding in identifying, producing and communicating conflicting arguments, perspectives or problem solving approaches; critically evaluate the problem, its solutions and the implications of the problem.
A-	Like B+, with much evidence of originality in defining and analyzing issues or problems and in creating solutions; using levels, styles and suitable communication means to the discipline of science and audience.
A/B to B+	Demonstrate a substantial understanding of basic concepts in various contexts; develop or adapt convincing arguments and provide a comprehensive justification; communicating information and ideas adequately in terms of disciplinary conventions.
B	Demonstrate adequate understanding and application of basic concepts from the field of study; building arguments or decisions and providing acceptable justification; communicating information and ideas adequately in terms of disciplinary conventions.
B- to C	Demonstrate a superficial or partial or erroneous (faulty) understanding of basic concepts of the field of study and the limited ability to apply the concepts; giving an unsupported or improper argument; communicate information or ideas with unclear and inconsistent compliance with disciplinary conventions.
C- to D+	Demonstrate a real shortcoming in understanding and applying underlying concepts; communicate the ideas and informations in incomplete ways or confusing and give just little attention the conventions of the science field.
D	Fail to demonstrate the major part or the whole part of learning goals.
E	There is no work that can be graded.

Materi Kuliah

Sesi	Topik Bahasan	Referensi
1	<ul style="list-style-type: none"> Pembahasan Rencana Kuliah Pengantar dan Konsep-Konsep dalam Penelitian ilmiah 	CS1&3; S1
2	<ul style="list-style-type: none"> Etika dalam Penelitian 	CS 2; S5; C4
3	<ul style="list-style-type: none"> Proses Penelitian, Pertanyaan 	CS4&5;

	<ul style="list-style-type: none"> Penelitian Desain Penelitian 	S2 CS6, C8, 9, 10
4	<ul style="list-style-type: none"> Eksperimen Data sekunder 	CS9; S6; C8, 9, 10
5	<ul style="list-style-type: none"> Survei 	CS 10; S7; C8, 9, 10
6	<ul style="list-style-type: none"> Pengukuran, Skala Pengukuran, dan Kuesioner 	CS11,12,13;S4
7	<ul style="list-style-type: none"> Penyampelan, Pengolahan & Analisis Data Pengujian Hipotesis 	CS 14, 15 & 16 CS 17, 18 & 19
Ujian Tengah Semester		
8	<ul style="list-style-type: none"> Understanding qualitative research Philosophical issues in business research 	<ul style="list-style-type: none"> Lee, B. & Humphrey, C. 2006. More than a numbers game : qualitative research in accounting. <i>Management Decision</i>, 44(2), pp. 180-197 Chua, W.F. 1986. Radical developments in accounting thought. <i>The accounting Review</i>, 61 (4), pp. 601-632 Lukka, K. 2010. The roles and effect of paradigms in accounting research. <i>Management Accounting Research</i>, 21, pp. 110-115
9	<ul style="list-style-type: none"> Formulating research question in qualitative research Research design in qualitative research (concept) Case study 	<ul style="list-style-type: none"> Mantzoukas, S. 2008. Facilitating research students in formulating qualitative research questions. <i>Nurse Education Today</i>, 28, pp. 371-377 Creswell, J.W., Hanson, W.E., Clark, V.L. & Morales, A. 2007. Qualitative research design : selection and implementation. <i>The Counselling Psychologist</i>, 35(2), pp. 236-264 Yin, R.K. 2014. Case study research design and methods. 5th Ed. Thousand Oaks, CA : Sage Cooper, D.J. & Morgan, W. 2008. Case study research in accounting. <i>Accounting Horizons</i>, 22 (2), pp. 159-178
10	<ul style="list-style-type: none"> Ethnography Phenomenology 	<ul style="list-style-type: none"> Atkinson, P. & Hammersley, M. 2007. <i>Ethnography</i>. London : Routledge Rosen, M. 1991. Coming to the terms with the field : understanding and doing organizational ethnography. <i>Journal of Management Studies</i>, 28(1), pp. 1-24 Van Manen, M. 2017. But is it phenomenology? <i>Qualitative Health Research</i>, 27(6), pp. 775-779 Kholmi, M, Triyuwoni, I.T, Purnomosidhi, B.& Sukoharsono, E.G. 2015. Phenomenology study : accountability of a political party in the context of local election. <i>Procedia – Social and Behavioural Science</i> 211, pp. 731-737
11	<ul style="list-style-type: none"> Case selection, procedure, sampling in qualitative research 	<ul style="list-style-type: none"> Suzuki, L.A., Ahluwalia, M.K., Arora, A.K. & Mattis, J.S. The pond you fish in

	<ul style="list-style-type: none"> Data collection in qualitative method (Interview, Observation, Focus Group Discussion, Field notes) 	<p>determines the fish you catch : exploring strategies for qualitative data collection. <i>The Counselling Psychologist</i>, 35(2), pp. 295-327</p> <ul style="list-style-type: none"> Van Rijnsoever, F.J. 2017. (I can't get no) saturation : a simulation and guideline for sample sizes in qualitative research. <i>PLOS One</i>, 12(7), pp. 1-17 Mulhall, A. 2003. In the field : notes on observation in qualitative research. <i>Journal of Advanced Nursing</i>, 41(3), pp. 306-313
12	<ul style="list-style-type: none"> Data analysis (coding, thematic analysis) <p>Introduction to NVivo</p>	<ul style="list-style-type: none"> Ryan, G.W. & Bernard, R.H. 2003. Techniques to identify themes. <i>Field Methods</i>, 15(1), pp. 85-109 Nowell, L.S., Norris, J.M., White, D.E., & Moules, N.J. 2017. Thematic analysis : striving to meet the trustworthiness criteria. <i>International Journal of Qualitative Methods</i>, 16, pp. 1-13
13	<ul style="list-style-type: none"> Quality in qualitative research Validity and reliability in qualitative research 	<ul style="list-style-type: none"> Noreklit, H. 2014. Quality in qualitative management accounting research. <i>Qualitative Research in Accounting & Management</i>, 11(1), pp. 29-39 Golafshani, N. 2003. Understanding reliability and validity in qualitative research. <i>The Qualitative Report</i>, 8(4), pp. 597-606
14	<ul style="list-style-type: none"> Poster presentation 	
Ujian Akhir Semester		