International Business Management 11 (8-10): 1577-1582, 2017
ISSN: 1993-5250

Accounting Research Methodology (ARM): Preparation of Scientific Research Do a Thesis or Dissertation

Yuhanis Ladewi
Department of Accounting Sciences (UNPAD),
Faculty of Economics and Business, University of Muhammadiyah, Palembang, Indonesia

Abstract: Writing this study is intended to provide a description/explanation of how and what needs to be prepared to do some research. So, researchers easier to do research. In conducting the study, the first researchers must understand the meaning, characteristic of scientific research and the elements that exist in scientific research as well as the relationship between the research element, thus research can be said to be excellent scientific research.

Key words: Accounting research methodology, description/explanation, scientific, characteristic, relationship, elements

INTRODUCTION

When, we hear the word research (research) it will be imagined by us that the research was a lab with a variety of advanced equipment used to conduct research. Then there is activity around looking for the data, processing the data and presents in the form of a report. Perhaps it occurred to us that the complexity of a study, so, sometimes there are some people afraid to do research. To not be a fear for those of you who are doing the final project of an education from strata 1-3, let us understand what it was research, accounting and accounting research.

Student of Accounting S2 and S3 would be master and doctor of what? If there are already beginning student said S2 and S3 accounting courses of course will be the master and doctorate of science is not science any accounting. To become a master and doctorate in accounting, then the student S2 and S3 accounting courses should be able to understand what it is accounting, accounting knowledge and accountants. Then, it should also understand what research, scientific research, characteristics of scientific research. It is also necessary to understand the concept of research, research for theses and dissertations and research components and understand the relationships between elements of the study.

Research: According to Uma (2014), research study is simply regarded as a process of looking for a solution of a problem that is done through the study (the study) and analysis of situational factors (Phenomena and theories related to the phenomenon). According to Donal *et al*. (2006) study is the investigation of any organized and executed to provide informaqsi in solving problems. Khotari (2004) study is a re-definition of the problem and formulate hypotheses and provide solutions and suggestions or it can be said collecting organizing, controlling and evaluating the data then to test and ends with making inferences.

Thus, it can be said that the research is the investigation, the search returns to the problem or phenomenon that is done by studying, collecting and analyzing data and testing the hypothesis and make a conclusion.

Scientific research: Scientific research is the investigation conducted sistmeatis, controlled, empirical and critical (using the proper method) based on the phenomenon (problems that arise presented by experts in their field or observation alone) are guided by the theory and the results of previous studies that form hipotesis a hypothesis that explains the relationships that allegedly occurred between these phenomena. So, scientific research should be based on the phenomenon/problem, guided by theory and previous similar research using appropriate research methods.

Scientific research characteristics

Purposiveness: Aims, objectives and usability as well as the results of research must surely/clearly.

Rigor: Basic theories and methods that will either reinforce the intent and purpose of the study because it will be more cautious and careful, so, as not examine anything that is not clear connection.

Testability: The hypothesis must be tested after a number of specific data chosen randomly collected and analyzed using specific analytical tools.

Replicability: Research conducted should be examined again by another party with the same method on the unit or the analysis of different samples if similar results would improve confidence in the research conducted. analysis unit or a different sample could show the same results will boost confidence in the research conducted.

Presicion and confidence:

- Precision means that the study results should be closer to reality based sample
- Confidence refers to the probability of the estimation suppose 95% confidence level

Objectivity: The conclusions drawn by inerpretasi from data analysis must be objective must bedasarkan to the fact findings resulting from actual data.

Generalizability: Scope of applicability of the results to be accepted by many organizations. The more widely acceptable, the more useful the results of the research results to the user.

Parsimony: Explain in simple phenomenon or problem that occurs (Uma, 2014).

Research in the field of accounting: Research in the field of accounting is a systematic inquiry to the problems in the field of accounting (information systems/information systems financial accounting and information systems management accounting, accounting/financial accounting and management accounting and auditing/financial audits and management audits) using professional judgment accountant. Research in the field of accounting include research to the business sector, the public, the Sharia in the field:

- Accounting information systems and information management systems
- Financial accounting and management accounting
- Auditing (internal audit/external audit management and audit)
- Another area related to the field at the top

Because accounting is an information system which distinguishes accounting as an information system and management information system is a system of accounting information related to data processing financial issue into financial information while the information management process financial data and non-financial. In certain companies engaged in the financial sector such as banking, insurance and other financial institutions accounting information systems can be equal to information management system. A good research in the field of accounting is research that uses scientific methods.

Good accounting research (Khotari, 2004):

- The purpose of the research should be clearly defined and common concepts be used
- The research procedure used should be described in sufficient detail to permit another researcher to repeat the research for further advancement, keeping the continuity of what has already been attained
- The procedural design of the research should be carefully planned to yield results that are as objective as possible
- The researcher should report with complete frankness, flaws in procedural design and estimate their effects upon the findings
- The analysis of data should be sufficiently adequate to reveal its significance and the methods of analysis used should be appropriate. The validity and reliability of the data should be checked carefully
- Conclusions should be confined to those justified by the data of the research and limited to those for which the data provide an adequate basis
- Greater confidence in research is warranted if the researcher is experienced, has a good reputation in research and is a person of integrity

Accounting, science and accountant accounting: Before there GAAP, Accounting is the art that record, classify, sums up, reported information. Before 1966; Accounting is the process that records, classifies, sums up, reported information. Since, 1966; Accounting is the information system that records, classifies, sums up, reported the information. Born in 1966 their concept of the proposed AAA financial accounting information systems and information systems management accounting. So, we can say that accounting is art/process/system information record, classify, sums up, reported the information (Susanto, 2012).

Science accounting: Science is part of the knowledge (Jujun, 2003), science is the scientific knowledge obtained through systematic procedures. Accounting is an art/process/information systems which record, classify, sums up, reported the information. Thus, accounting knowledge can be regarded as scientific knowledge

Table 1: Differences in accounting, accounting sciences and accountants

Accounting	Accounting sciences	Accountants
A practice/work in operating the accounting, recording, classifying, summarizing and reporting accounting transactions into the accounting information	Knowledge of accounting related to accounting information systems (financial accounting information systems and management accounting information systems) as a guideline berakuntansi, accounting (financial accounting and management accounting)	People who work in the field of accounting that have been registered in the state register of accountants

Table 2: Differences tasks/functions between accounting management

Accounting	Management
Activities start of the recording of daily business activities related to money issues, classification, summarizing and reporting in the form of information	Management activities are planning, organization, placement of people, directing and controlling
Accounting as a manufacturer which process data into information	Management as consumers or users of accounting information generated
Accounting work in the back office (not actively working outside the organization)	Management of the usual work inside and outside the organization. For example marketing outside the organization, financial organization
Accounting for not making a decision but only to provide information to management	Management as decision makers on the basis of information derived from the accounting

gained knowledge through systematic and specific procedures related to accounting information systems (AIS: AIS Financial and Management SIA) as a guideline berakuntansi in the company. Accounting (Financial Accounting and Management Accounting), application of the SIA Guidelines and Auditing (examination of a/prove whether the guidelines implemented correctly).

Accountant: Accountants, the designation is no stranger to the business world. Accountant is someone who works in the accounting field that has followed the accounting Profession Program (PPAK) and already have a certificate. Based on the PMK 25/2014, Chapter 1, Verse 1 says that, the accountant is someone who has registered in the register of accountants conducted by the country's finance minister. Differences in accounting, accounting sciences and accountants can be seen in Table 1.

Accounting tasks with different management in organizations: To be able to demonstrate an understanding whether they are included in the field of accounting or management, it is necessary to understand the difference between the accounting management (Table 2).

MATERIALS AND METHODS

In this study, the method used is a qualitative research method. Qualitative research examines participants with strategies that are interactive and flexible. The qualitative research aimed at understanding the phenomenon-social phenomena from the perspective of the participants. Thus Artiya qualitative research is a research method that is used to examine the condition of natural objects where researchers merupkan key instrument (Sugiyono, 2008).

RESULTS AND DISCUSSION

Understanding research and accounting

Accounting not established itself: Accounting does not stand alone say, so because accounting has links with other areas, especially with the management (Fig. 1).

Figure 1 shows that accounting does not stand alone where the behavior of accountants is influenced by ethics and culture, then in berakuntansi there are guidelines known as the accounting information system of financial and accounting information systems management that is based on IAS/IFRS, financial accounting theory and management and enterprise public. The results from accounting in check by accountants based SPAP/ISA, the time of the engagement and fees. Furthermore, the results/output of the accounting it is financial and non-financial information used by management (management of marketing, finance, production, human resources and CSR) (Fig. 2 and 3).

Do the research is already included in the criteria for thesis and dissertation?: Thesis and dissertation is a scholarly work of master degree (S2) and doctorate (S3) to achieve a master's degree and doctorate and work to create a new theory by testing a hypothesis which is based on existing theories. To understand whether the research we've included in the criteria for thesis and dissertation research, the research using the scientific method. Good accounting research can be seen:

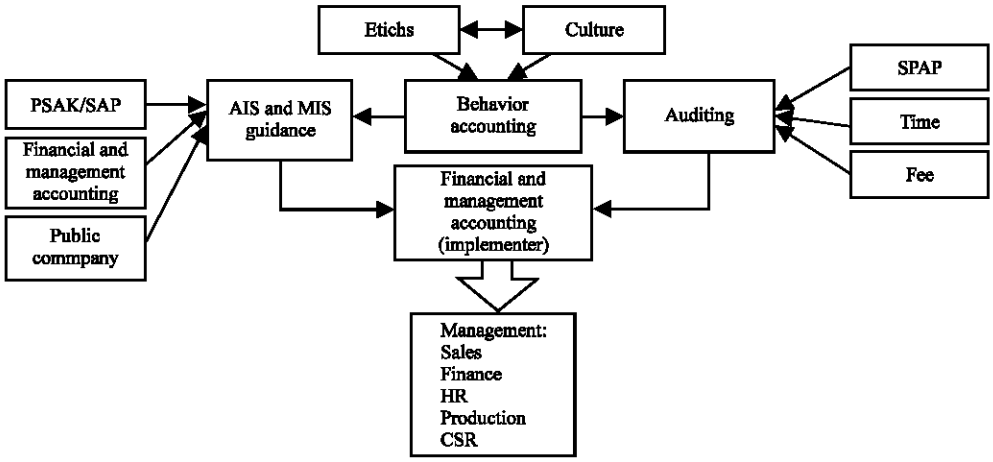

Fig. 1: Accounting relationships with other fields (Susanto, 2012)

Fig. 2: Building blocks of research

- Problems and research purposes should be clear/unambiguous sharp
- The procedure of the research should be detailed and explained so that, other researchers can conduct the research
- The research report must honestly disclose the sources of data and from which the data was obtained
- Design of the research procedures must be planned carefully to deliver the results as objective as possible
- The researcher must report truthfully deficiencies in existing procedures and research when suspected influence on the results
- Analysis of the data should be sufficient to express the importance and methods of data analysis should be suitable
- Conclusions should be restricted to things that are supported by research data and the data of the research could be an adequate basis
- The conviction will be greater if the results experienced researcher has a good name in the field of research and have integrity

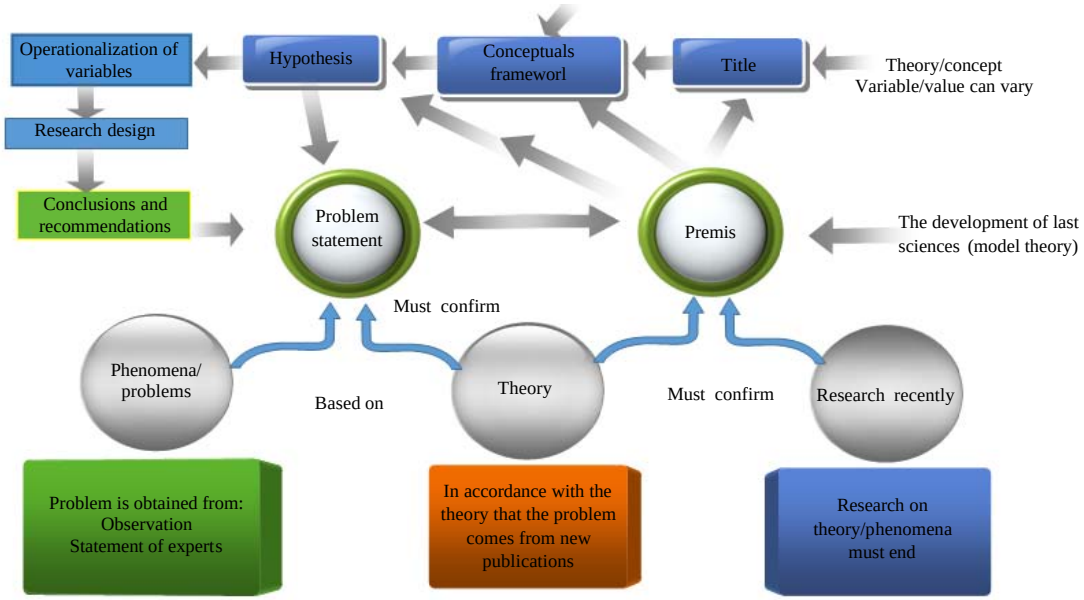

Fig. 3: Research process (Susanto, 2012)

The study comes from the reseach rooted said of re and search, remeaning back and search are looking for, so reseach means looking back. So, pay attention and understand the research/reseach, meaning that in doing research must have a foundation of theory and previous research, it reveals that in this study has the traits/characteristics of the scientific research that is reflicability, research conducted should be examined again by another party with the same method on the unit or the analysis of different samples if similar results would improve confidence in the research conducted.

Understanding the concept of research: Building blocks according to Uma (2014), research the building blocks of science in the research starts from the observation (observation), determine the problem, rearrange the framework of the theory/conceptual consisting of theory and previous research, hypotheses, operationalization of the definition of variables, designing systems, collecting data, analyzing the data, interpretation of data and make the final conclusions and suggestions.

Understanding research for thesis and dissertations and elements-element research

Elements of research: The phenomenon raises a problem. The problem was resolved through a reset. Reset has done others and to the same conclusion which then becomes a theory. So, the problem that must be answered by the theory.

Theoretical gap: There is no conflict between theory and application. To identify this is with a matrix. (Chapter 1 must be convinced that the theory X to be used). Situational gap (empirical gap): a real phenomenon occurs more observation because it is more expensive.

Theory: A collection of science who believed in general has the same kesimpulkan. It should be no problem in variable Y (due to the impact of the phenomenon that must be resolved).

The premise: A statement was based theories (derived from the literature) and the results of research related to the problem you want investigated. The premise is the heart of research. With the premise, we can see the title, background, problem formulation, literature study, framework thought, hypothesis and research method that matches the problem you want investigated.

Framework: A theoretical model developed by researchers at the basis of the premise as a form of development of theory/knowledge of existing and models to address the phenomenon/problem.

Formulation of the problem: The problems must rely on a theory that is based on gap/discrepancy between theory and reality (problem/phenomena) is usually sourced from specialist statement and observation (direct observation of the researcher).

Hypothesis: Answer temporary problem that grounded by prmis (Theory and previous research results). The premise is an interim statement and a fact observed.

Title: Theory/concept, variable/value can vary demonstrate the theory/concept of what is to be observed in order to develop the science, so as to produce a model and be able to solve the problem.

Research methodology: The steps undertaken to obtain an answer from the problem. The object of research is the ontology in philosophy of science, what it means to be studied. Research will build a theory/science to solve the problem. Because of that object would study should be included in the title.

The research was undertaken steps to get a response from the problem. Many methods of research that can be used its use depends on what the problem to be studied, exploratory, descriptive, explanatory/verification, etc.

Variables using variables operationalization of concepts/theories will be examined so that, it can be measured. The concept will be changed so, variable is the result of a literature review. Before this term is used varabel illogical.

The type of data required primary data: Data obtained directly from the source and secondary data or data that already exists.

Population/target populasi: Populasi are generalization of the study area, the target population, the target population of the study. The sampling technique, sample is a portion of the population that have the same characteristics. Mechanical sampling is a sampling technique to determine the samples to be used in research. Many techniques are used such as purposive sampling, CRS, clustering, stratification. Tools/instruments of research, the research tool is a tool used in research to obtain the necessary data.

Measurement is a tool used to measure the results of the research data obtained from respondents. Analysis tool is a tool used to analyze the data research. The unit of analysis and observation units, the unit of analysis reveals the extent of data collected. Observation units are the units in the unit of analysis is the source of data.

Test equipment, test validity: truth using tools, reliability test: precision tool to measure what is measurable, hypothesis testing: test whether the hypothesis can be accepted.

Relationship between elements of research: In doing some research of course have to understand also the elements of research and the relationship between the elements, so it will be easier for researchers in conducting research. Here there is a relationship between elements of the study.

Overall the relationship between the components of research can be started from the phenomenon/problem. In conducting research in the study means that there is a phenomenon/problem is the gap/gaps between theory and prkatik. Thus, the meaning is clear in the research the phenomenon should be based on the theory and the theory of this phenomenon will form a formulation of the problem. Formulation of the problem must be in accordance with the premise, where the premise is derived from the theory and previous research related to the object under investigation. From the premise can form the title, draw up framework, hypotheses and then forming the operationalization of variables.

CONCLUSION

Based on this it can be prepared the study design consisted of the kind of research, the sample population (sampling techniques), the data used, data collection techniques, data testing tool, methods of analysis and hypothesis testing tools. Recently a study to make conclusions and recommendations of the research results. The conclusion should be able to answer the problem formulation.

REFERENCES

Donal, R., P.S. Cooper and Schindler, 2006. Metode Roset Bisnis. 9th Edn., McGraw-Hill Education, New York, USA.,.

Jujun, S.S., 2003. An Introduction to the Philosophy of Science Popular. Pustaka Sinar Harapan, Jakarta, Indonesia,.

Khotari, C.R., 2004. Research Methodology Methode and Technoques. 2nd Edn., New Age International (P) Limited, Delhi, India,.

Sugiyono, 2008. Business Research Methods. Alfabeta, Bandung, Indonesia,.

Susanto, A., 2012. Accounting Research Methodology of Teaching Materials. Universitas Pandjadjaran, Bandung, Indonesia,.

Uma, S., 2014. Research Methods for Business. 6th Edn., John Wiley & Sons, New York, USA.