

Etika pada Penelitian Kualitatif



Disajikan pada Webinar Fakultas Ekonomi dan Bisnis Universitas Tanjungpura dengan tema
“Etika dalam Penelitian dan Publikasi Ilmiah”

9 Juni 2023

Etika?

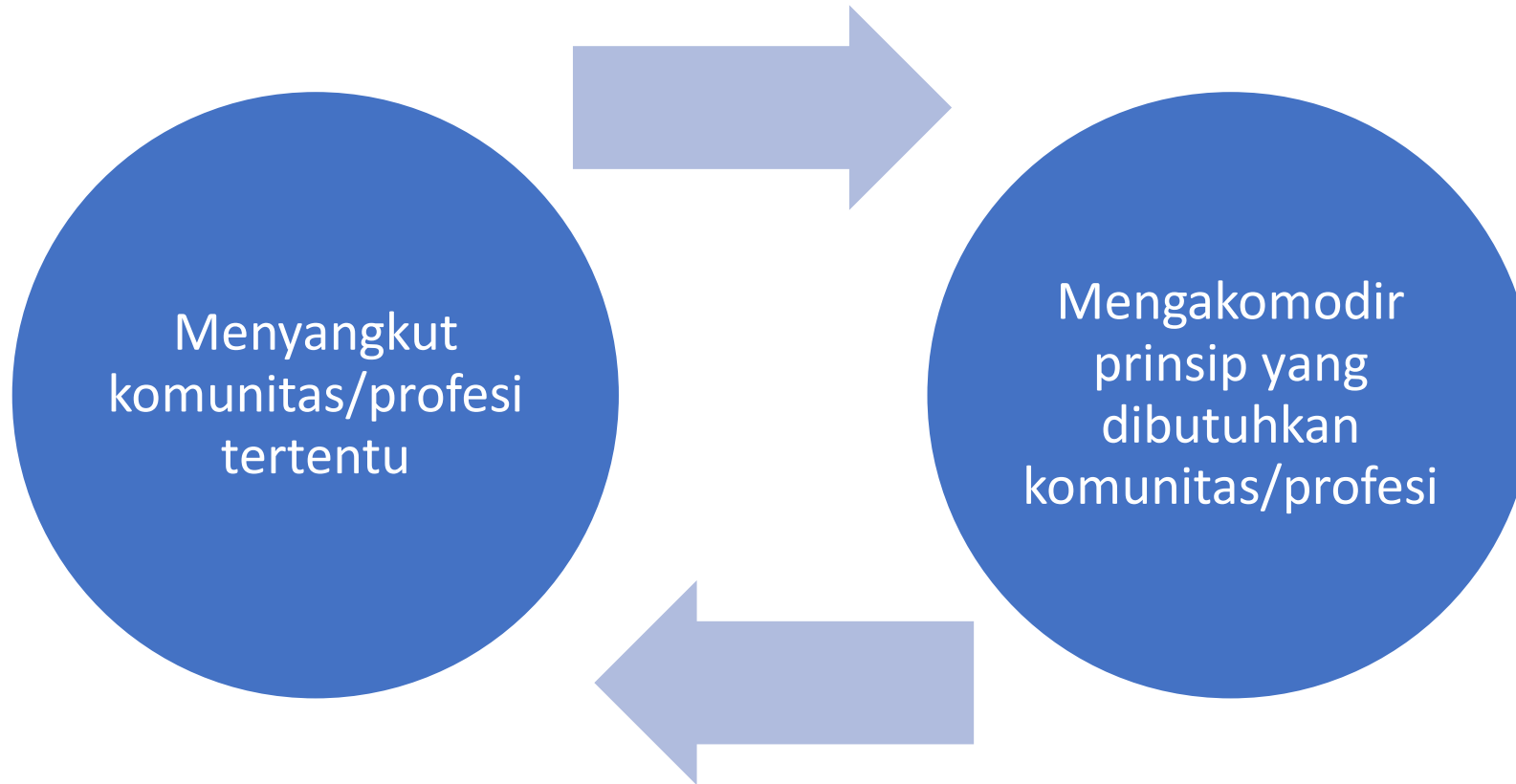
Utilitarian

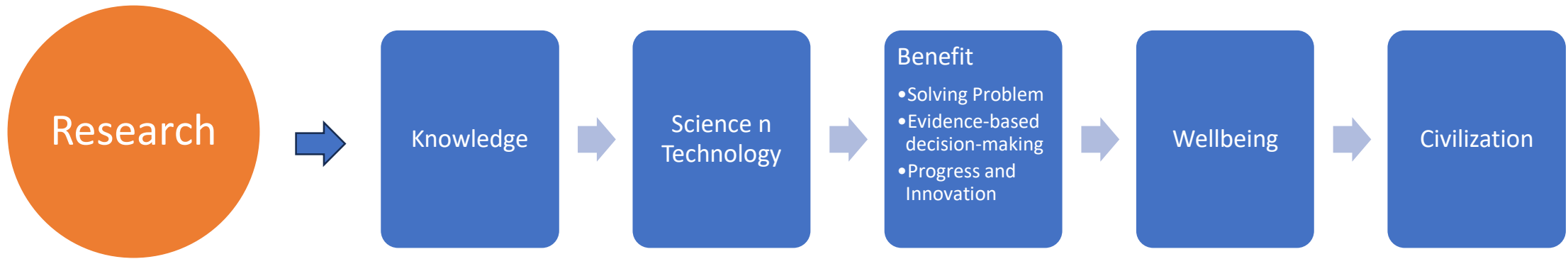
Virtue

Fairness

Etc

Etika khusus

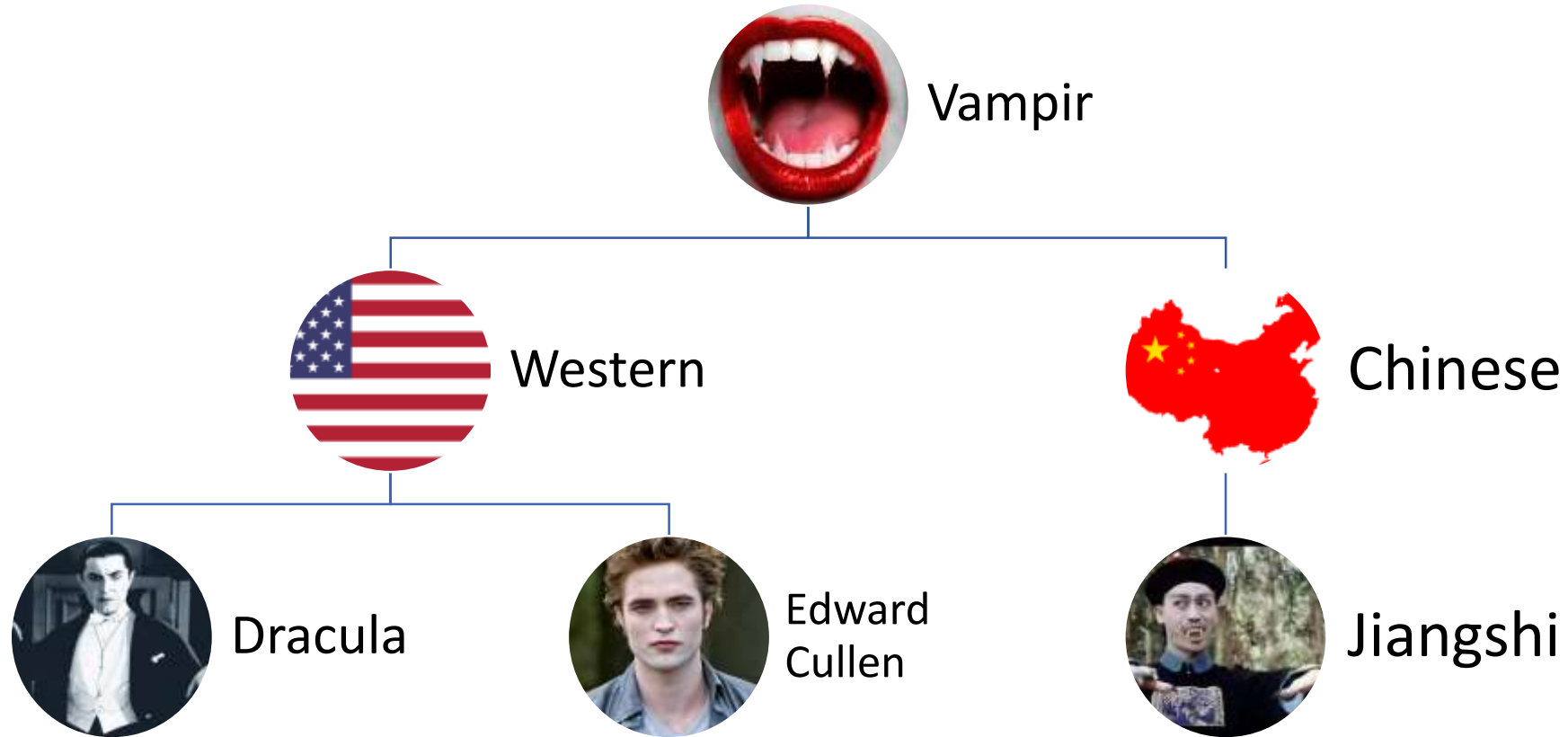




Ontology



Epistemology



Burrell and Morgan (1979) Sociological Paradigms and Organizational Analysis, p3

reality is subjective, 'product of human's mind', no single reality

Understood from the involved individual point of view

acquired from 'first hand' information

The subjectivist approach to social science

Nominalism

Anti-positivism

Voluntarism

Ideographic

ontology

epistemology

human nature

methodology

The objectivist approach to social science

Realism

Positivism

Determinism

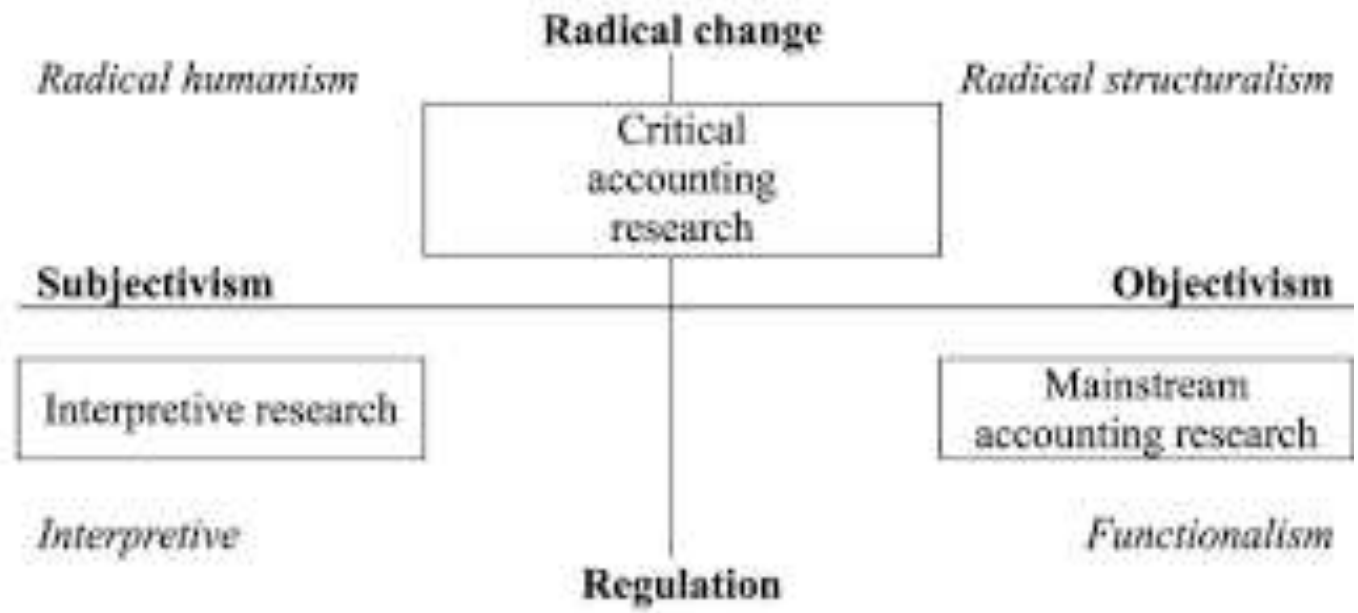
Nomothetic

reality is objective, given out there in the world observable and measurable

Systematic search under for regularities and causal relationship

it needs systematic approach like in natural science

The subjective – objective dimension



Chua, 1986

Karakteristik Penelitian Kualitatif

Pendekatan induktif:

- Penelitian kualitatif menggunakan pendekatan induktif, di mana teori dan konsep dikembangkan dari data yang dikumpulkan, bukan dari hipotesis sebelumnya. Peneliti sering kali terlibat dalam proses pengumpulan dan analisis data, dan penelitian ini sering kali berlangsung dalam lingkungan alami subjek penelitian.

Fokus pada makna dan konteks:

- Penelitian kualitatif berusaha untuk memahami makna dan konteks di balik fenomena yang diteliti. Hal ini melibatkan analisis mendalam terhadap interpretasi, persepsi, dan pengalaman subjek penelitian.

Alur penelitian yang Adaptif:

- Peneliti dapat mengubah arah penelitian, pertanyaan penelitian, atau metode penelitian saat proses pengumpulan dan analisis data. Fleksibilitas ini memungkinkan peneliti untuk mengeksplorasi isu-isu yang kompleks dan kompleksitas fenomena.

Subyektivitas peneliti:

- Peneliti kualitatif menyadari bahwa diri mereka sebagai instrumen penelitian dapat mempengaruhi proses pengumpulan dan interpretasi data. Oleh karena itu, peneliti mencermati dan merefleksikan pengaruh pribadi mereka pada penelitian.

Generalisasi teoretis:

- Penelitian kualitatif tidak bertujuan untuk generalisasi statistik seperti dalam penelitian kuantitatif. Sebaliknya, penelitian kualitatif berusaha untuk mencapai generalisasi teoretis, yaitu mengembangkan pemahaman dan konsep yang dapat diterapkan pada konteks yang lebih luas.

Qualitative research integrity

trustworthiness and credibility	<i>Are the measurement and results consistent and repeatable?</i>	Assessability	<i>Is the thesis process documented and justified sufficiently?</i>	Memo, coding dan dokumentasi
		Consistency of Interpretation	<i>Is the interpretation verified?</i>	Triangulation
	<i>Did the thesis answer the research questions?</i>	Saturation	<i>Was the saturation point reached?</i>	Double Interpretation
		Transferability	<i>Can the results be applied to other similar situations or circumstances?</i>	Two Tier Sampling Inter-subjectivity

The Risk of Harm

Hammersley and Traianou, 2012

Subject Manusia

In identifying harms we are engaging in evaluation: judging some actual or potential outcome to be bad for someone

We can identify potential threats of harm arising from research as falling into the following categories:

- 1 Pain, physical injury, and permanent disability.
- 2 Psychological damage, for instance emotional distress, erosion of self-confidence, stress-related illness, and so on.
- 3 Material damage of some kind, for example loss of one's freedom through imprisonment, dismissal from one's job, reduction in income or wealth, damage to property, and so on.
- 4 Damage to reputation or status, or to relations with significant others, for example through the disclosure of information that was previously unknown to some relevant audience.
- 5 Damage to a project in which people are engaged, to some group or organisation to which they belong, perhaps even to some institution or occupation in which they participate.

Etika Penelitian Kualitatif

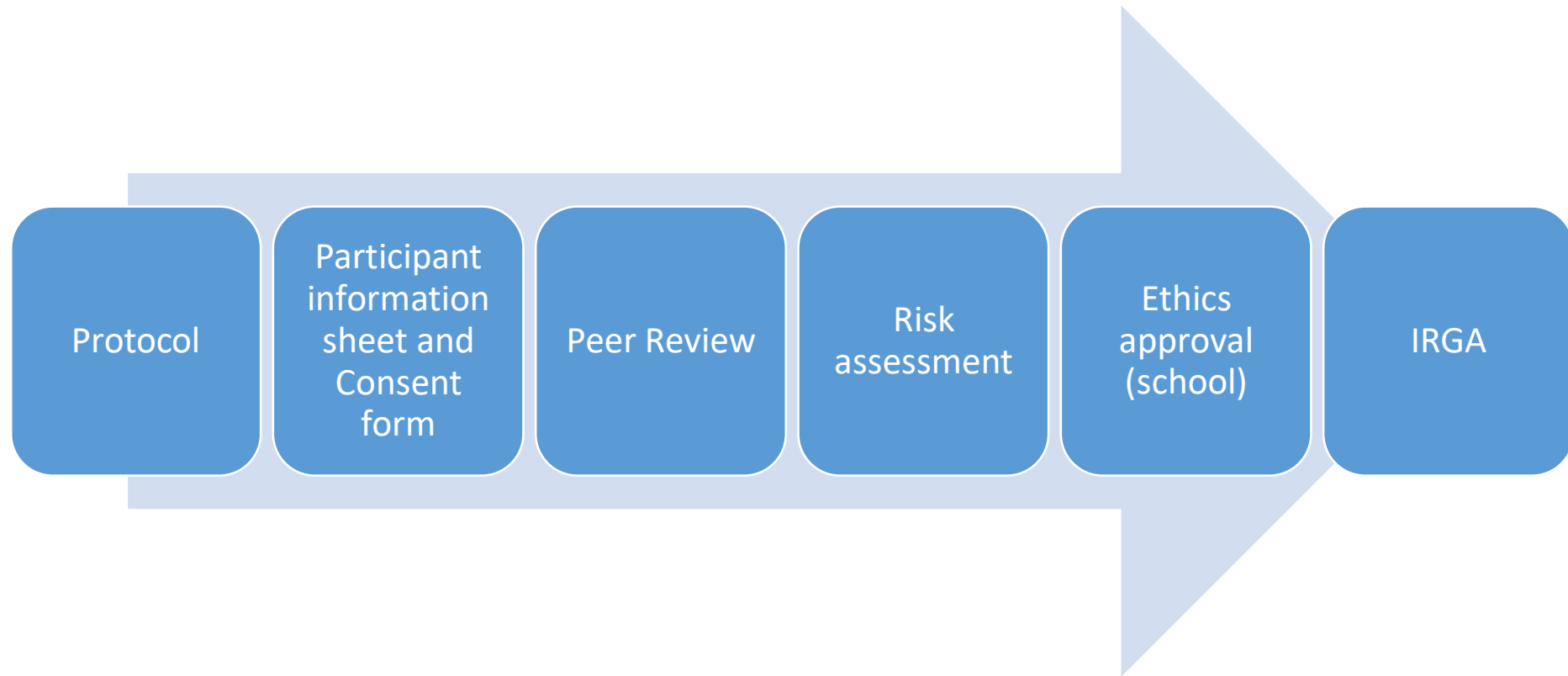
Hammersley and Traianou, 2012

Autonomy

Informed Consent

Privacy, confidentiality
and anonymity

Prosedur/persyaratan Etika Penelitian Kualitatif



Protocols/Proposals/Publications

- Describes what the researcher intends to do/did and why. This should include sections on:
 - Background – what research question and why
 - Design – what type of study will be conducted, what data will be collected and how it will be analysed
 - Method - a step-by-step account of what the researcher will do from recruitment through data collection to debrief
 - Participants – who they are, why they are chosen, how they will be approached and recruited
 - Ethical considerations, confidentiality issues and process for recruitment and Informed Consent
 - Materials/Samples - test apparatus, questionnaires, etc

Debriefing

Study Title: Accounting, Accountability, and Cooperative Identity in Indonesia

Researcher: Surya Raharja

Ethics number:

Thank you so much for participating in this study. Your participation was very valuable. It has been acknowledged that you are very busy and very much appreciate the time you devoted to participating in this study. There was some information about the study that could not be discussed with you prior to the study, because doing so probably would have impacted your actions and thus skewed the study results. This form explains these things to you now.

What is the research about?

Describe your research questions and/or hypothesis. State how your questions/hypotheses are related to prior research and include a few references (if applicable). Describe possible implications for the expected findings.

Use of active deception or misleading participants

If you did not use active deception in your study, please state this. If you used active deception in your study, please provide some justification for doing so.

We hope this clarifies the purpose of the research, and the reason why we could not tell you all of the details about the study prior to your participation. If you would like more information about the research, you may be interested in the following:

Cite books, articles, etc.

If you have any questions or concerns, you may contact me:

Cite your name and provide your contact details.

It is very important that you do not discuss this study with anyone else until the study is complete. Our efforts will be greatly compromised if participants come into this study knowing what is about and how the ideas are being tested. Once again results of this study will not include your name or any other identifying characteristics.

If you have questions about your rights as a participant in this research, or if you feel that you have been placed at risk, you may contact the research

The Participant Information Sheet

- The PIS should give information from the participant perspective
- Good examples feature a Q+A style:
 - What is the research about
 - Why have I been chosen
 - What will I be asked to do
 - What happens if I change my mind
 - Are there any risks involved
 - What happens afterwards
 - Who to contact in case of concern or complaint

Participant Information Sheet

Study Title: Accounting, Accountability, and Cooperative Identity in Indonesia

Researcher: Surya Raharja

Ethics number: 20053

Please read this information carefully before deciding to take part in this research. If you are happy to participate you will be asked to sign a consent form.

What is the research about?

I am Surya Raharja a lecturer at Diponegoro University who has been granted a scholarship from the Indonesian Ministry of Research, Technology and Higher Education. This research is conducted for the degree of Doctor of Philosophy thesis at University of Southampton UK. It investigates accounting and accountability practices in cooperatives. In order to fulfil its purposes, this research focuses on two main questions:

1. How is accountability embodied in cooperative?
2. How do accounting practices operate in the cooperative movement?

Those questions are important to understand accountability and the role of accounting for delivering accountability in practice. In particular, this research focuses on cooperative accountability and accounting practice in Indonesia.

Why have I been chosen?

You are chosen because you are working at a co-operative or being involved with cooperative movement. Your views, knowledge, and experience are highly important for this research.

What will happen to me if I take part?

You will be interviewed on one on one basis. The interview will take about an hour. It particularly covers what you are doing with the cooperative and your perceptions about the cooperative movement. It also covers a range of topics related to accounting and accountability at your work place. After the interview there will be one more follow up interview to confirm and discuss or clarify comments made at the previous interview.

Are there any benefits in my taking part?

There may be no direct benefit to you as an individual, but it will benefit to current knowledge. Your contribution is needed to understand accounting and accountability in the co-operative organisation. And if you are interested I can share the result of this study which might you can take benefit from it.

Are there any risks involved?

There is risk but relatively very small. Although I expect to have interesting discussion, however you might feel discomfort of losing your busy time. In this case schedule can be adjusted at a time that convenient to you.

Will my participation be confidential?

Your participation will be confidential. This research complies with Data Protection Act 1998 and University of Southampton Policy for your confidentiality. You are will also remain anonymous, your data will be coded and a pseudo name will be given in publication of this research.

What happens if I change my mind?

As you are given a participation consent sheet which means that your participation in this research is completely voluntary. You have right to withdraw at any time without your legal rights being affected.

What happens if something goes wrong?

If you have concern or complaint you can contact the research support officer, Ying Ying Cheung (risethic@soton.ac.uk) or Head of Research Governance (02380 595058, rgoinfo@soton.ac.uk)

Where can I get more information?

If you have any questions or wish to know more, please contact me at:

Consent Form

A consent form should:

- Confirm information sheet has been read and understood
- Contain statements (bullet points) of what is being consented to and initial boxes (not tick boxes)
- Consider access to notes, emergency or after care etc.
- Allow space for printed name, signature and date
- Inform about the right to withdraw, protection of anonymity and confidentiality

CONSENT FORM (*Insert Version number*)

Study title: Accounting, Accountability, and Cooperative Identity in Indonesia

Researcher name: Surya Raharja

Ethics reference: 20053

Please initial the box(es) if you agree with the statement(s):

I have read and understood the information sheet (insert date /version no. of participant information sheet) and have had the opportunity to ask questions about the study.

I agree to take part in this research project and agree for my data to be used for the purpose of this study

I understand my participation is voluntary and I may withdraw at any time without my legal rights being affected

I am happy for the interview to be tape recorded. (If not applicable, please delete)

Data Protection

I understand that information collected about me during my participation in this study will be stored on a password protected computer and that this information will only be used for the purpose of this study. All files containing any personal data will be made anonymous.

Name of participant (print name).....

Signature of participant.....

Date.....

Risk Assessment

Four basic questions:

- Is there any risk to the researcher (e.g. being alone with interviewees)
- Is there any risk or potential harm, physically and emotionally, to the participant (e.g. will they be embarrassed about being approached because of a characteristic such as obesity)
- Are there any added environmental risks due to the research (e.g. will an observer distract participants and/or others and be a potential cause of an accident)
- Can any risk be minimised or managed (e.g. minimising distress by giving good information)

Risk is assessed as HIGH, MEDIUM or LOW by the supervisor

Risk Review

Please Tick (☐) one:

Undergraduate ☐ Postgraduate (Taught) ☐ MPhil/PhD ☐ Staff ☐

Degree programme/Certificate (if applicable):

Your Name:	Surya Raharja		email@soton.ac.uk
Supervisor (if applicable)	Dr Dr.....		
Other researchers/ collaborators (if applicable):			

Title of Study: Accounting, Accountability, and Cooperative Identity in Indonesia
Expected start date and duration:

Part 1: Who does your research involve?

Does your research involve any of the following?	YES (Please tick below)	NO
1. Interviews/ Focus Groups	V	
2. Questionnaires/Surveys		
3. Physical Observation/ Factory Visits	v	

If you have answered 'NO' to all of the above then your research does not need any further risk assessment.

If you answered 'YES' to any question then please continue on the next page

The RGO

For research involving human participants, their tissues, organs or data (not service evaluations or audits)

- We arrange:
 - **Sponsorship** – a sponsor takes ultimate legal responsibility for the conduct of the research
 - **Insurance** – legally liable in case of harm
- We check compliance with:
 - Legal frameworks (DPA, HTA, Mental Capacity Act, etc)
 - Ethical and Good Practice frameworks (RGF etc)

Etika Pelaksanaan: Interview

Informed Consent

Confidentiality and
Anonymity

Respect for Participa
Privacy
and Comfort

Sensitivity and Cultural
Considerations

Data Ownership and
Consent for Data Sharing

Debriefing and Support

Etika dalam membuat pertanyaan wawancara mendalam

Etika dalam meliput, merekam dan mendokumentasikan serta menyebarkan hasil percakapan pada saat dilakukanya percakapan wawancara mendalam

Etika dalam Publikasi

Confidentiality and
Anonymity

Respect for
Participants

Data Sharing and
Access

Acknowledgment and
Attribution

Research Integrity

