Memunculkan Tema, Konsep, dan Variabel baru dengan Teknik Analisis Data Kualitatif berbantuan NVivo

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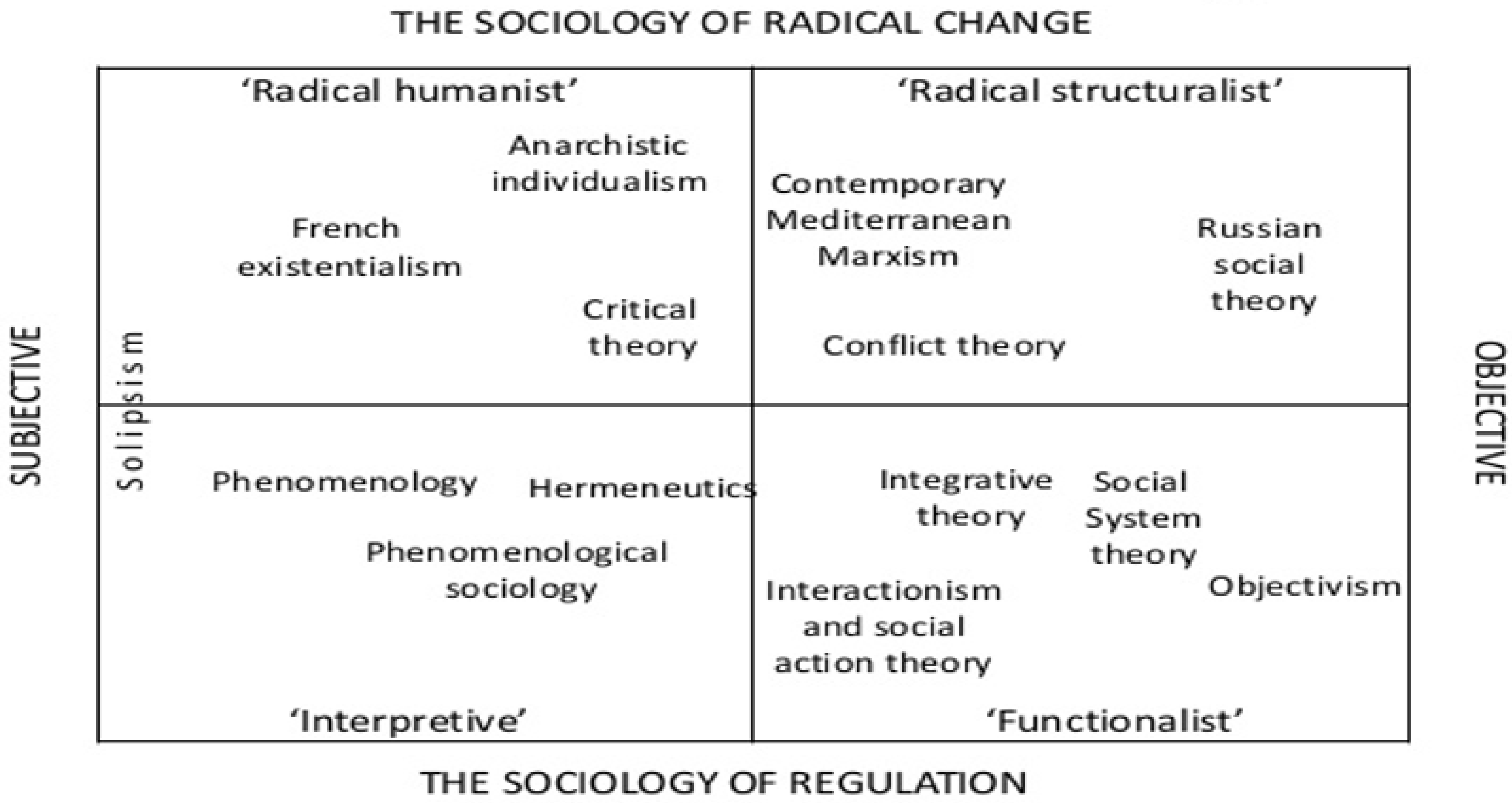
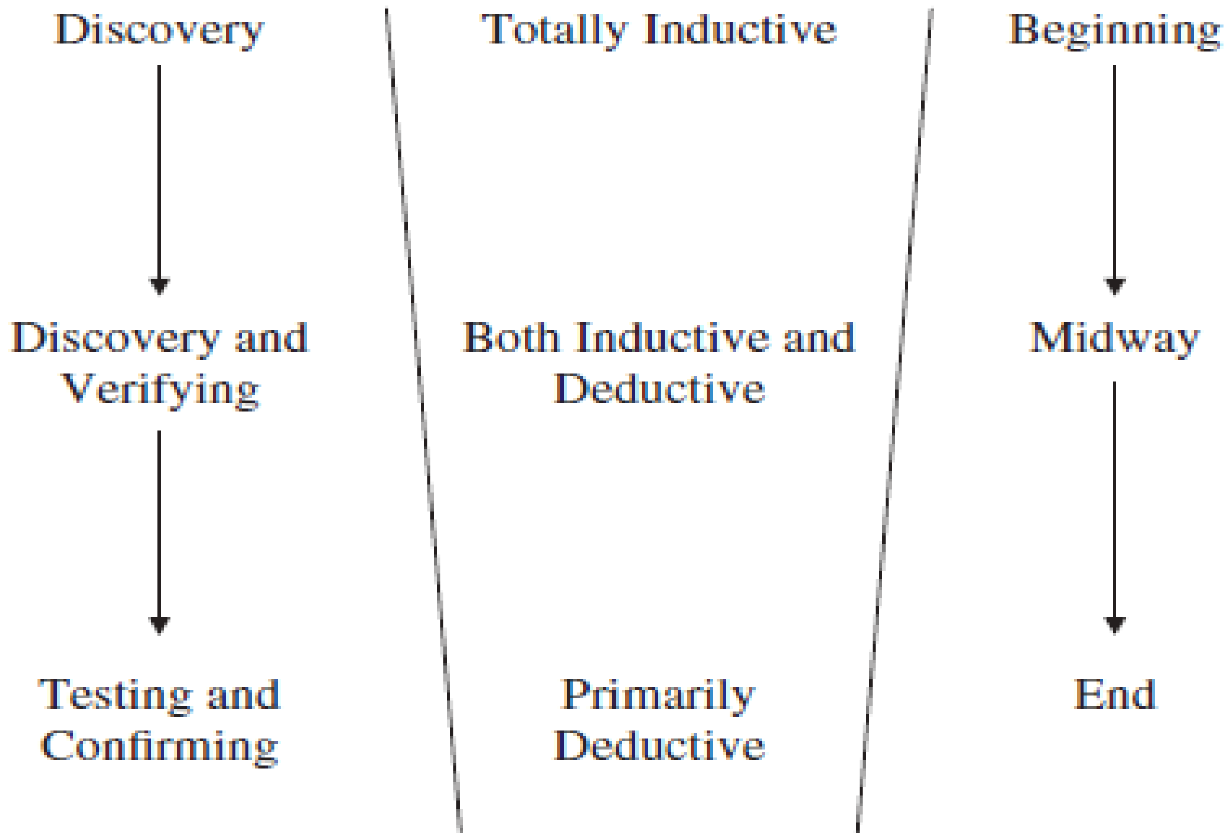
Theories within the Four Paradigms



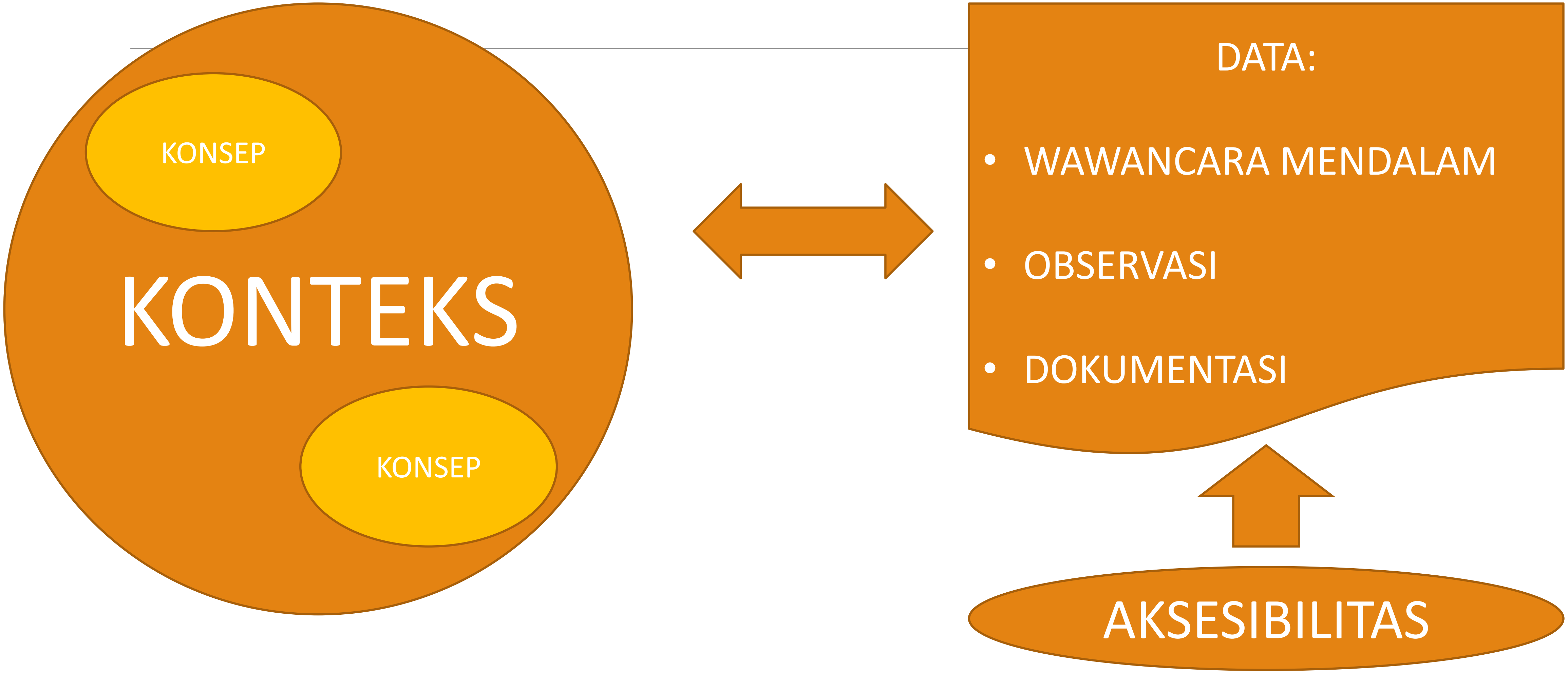
Burrell and Morgan (1979), p29

The Logic of Data Analysis.



Merriam & Tisdel, 2015

Konteks – Konsep - Data



Seperti Pemulung

“ambil..sortir..labeli ..hargai..jadi duit”

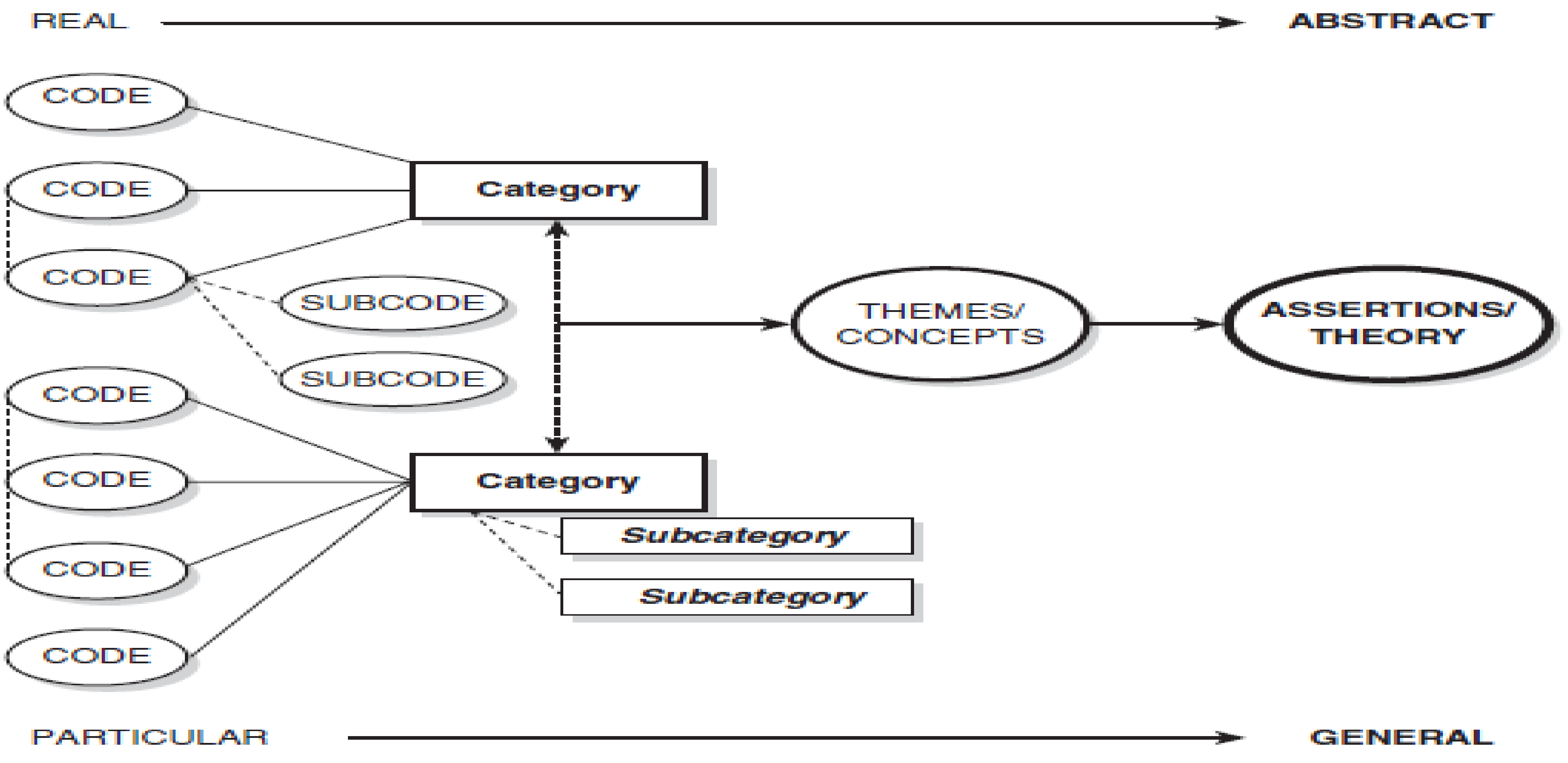


Figure 1.1 A streamlined codes-to-theory model for qualitative inquiry

Saldana, 2015

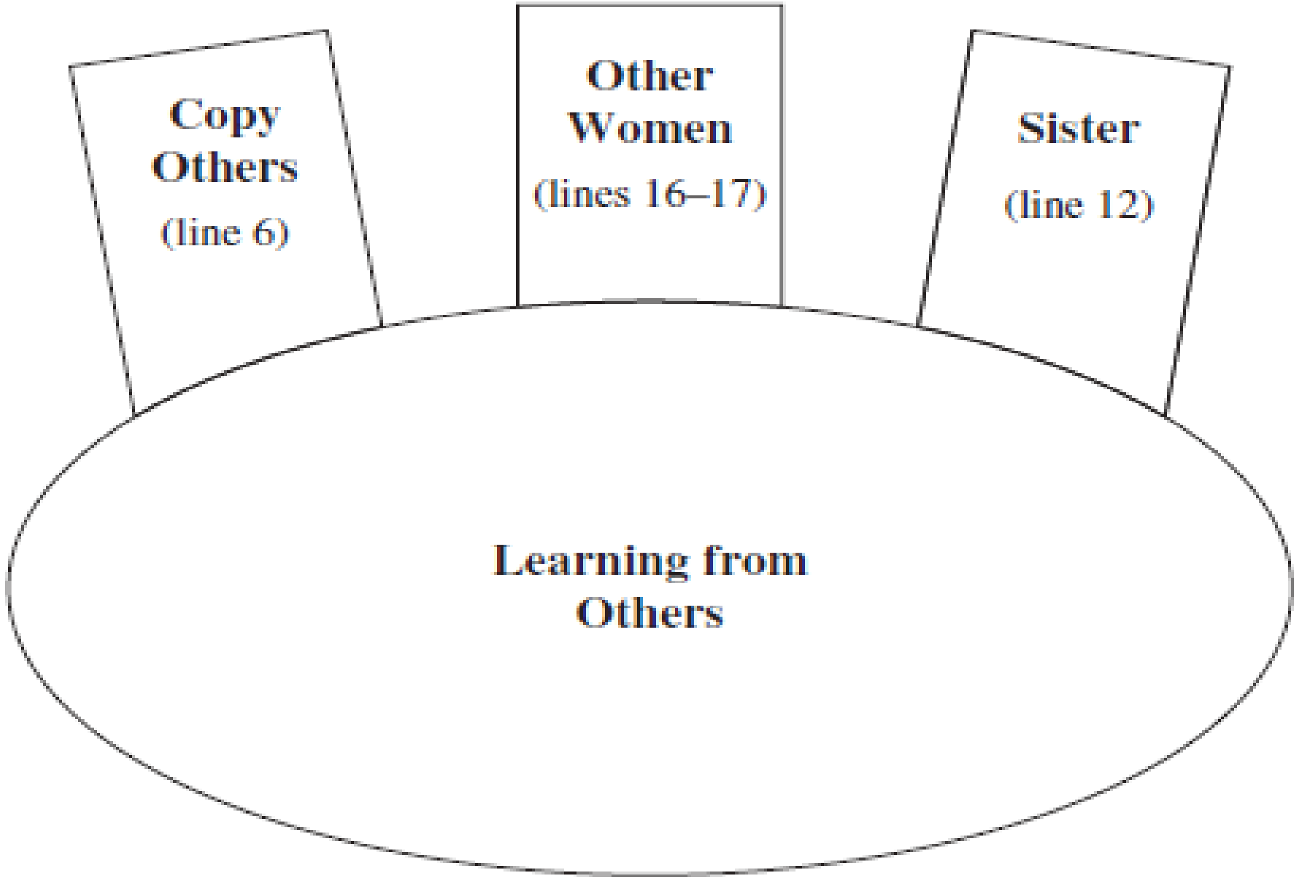
Learning Required and How It Was Being Obtained.

Researcher: Now let's talk about training. How did you learn what you do in your business?

Participant: You see, I did not get far with schooling. So I did not learn anything about
businesses in primary school. I just used my experience to start this business. In this *experience*
culture we believe that experience of others can be copied. I think I stole the business *copy others*
management system that I use in this business from the first shop assistance job that I
did. They taught me on the job how to treat customers, specifically that I had to be
friendly, smile at customers, and treat them with respect. I knew these things before but
I did not know then that they were important for the business. Also they showed me
how to keep track of what I have sold and things like that. Secondly, I learnt
a lot from my sister about how businesswomen in similar businesses like mine in *sister*
Gaborone operate theirs. This learning experience and my common sense were very *common sense*
helpful at the initial stages of this business. Once I was in business, well, you kind of
learn from doing things. For example you face problems and what works in what you *by doing*
keep in your head for the next crisis. As the business expanded I learnt a lot from other
women. I talk with them about this business, especially those who own similar *other women*
businesses like the ones I travel with to South Africa for our business shopping, those
who businesses are next to mine, employees, customers and family. You just have to
talk about your business and the sky is the limit with learning from other people.

Merriam & Tisdel, 2015

Deriving Categories from Data.



Merriam & Tisdel, 2015

Coding – dengan MS Word & Excel

I: kalau menurut ibu akuntansi akrual itu apa ya?

R: kalau menurut saya sih… akuntansi akrual itu kan semua transaksi tercatat pada hari itu.. jadi tidak tertunda tunda. Itu saja… menurut saya itu…. Yang paling pas… karena setiap kali pencatatan baik itu pengeluaran maupun pemasukan ya hari itu tercatat pak… jadi lebih … menurut saya lebih aman ya… karena semua transaksi terus tercatat…

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Pemahaman, akrual semua transaksi tercatat

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Pemahaman, akrual lebih aman

I: bedanya dengan yang dulu apa bu? Sehingga ibu menyatakan lebih aman?

R: kalau dengan dulu yang belum akrual ya,,, mungkin cut off nya itu yang berbeda… menurut saya semakin cepat cut off nya… karena ini masalah keuangan negara ya keuangan pemerintah yaa cut off nya lebih cepat lebih baik .. lebih transparan… dari pada dulu cut offnya kan kurang apa yaa… menurut saya kok.. bisa lama dan lain sebagainya … itu menurut saya tidak pas.. karena kita ngeluarin keuangan negara itu seberapapun kita harus tercatat dalam waktu itu juga…

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Pemahaman, akrual lebih transparan

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Pemahaman, cut off lebih cepat

I: sehingga apa manfaatnya akuntansi akrual menurut pemahaman ibu?

R: lebih transparan menurut saya… dan kita lebih enak… lebih enak karena setiap ada transaksi kita kan langsung tercatat dan langsung diakui… jadi menurut saya klebih enak seperti itu… karena kita melakukan pekerjaan kan ga ituu saja… pekerjaan kita kan banyak.. walah pokoknya banyak banget… jadi kalau secara akuntansi itu tercatat tercatat itu kan ga lupa.. maksudnya kemampuan seseorang dalam melakukan pekerjaan kan banyak banget.. lha maksud saya dengan adanya akrual ini lebih enak gitu…

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Kegunaan, lebih transparan

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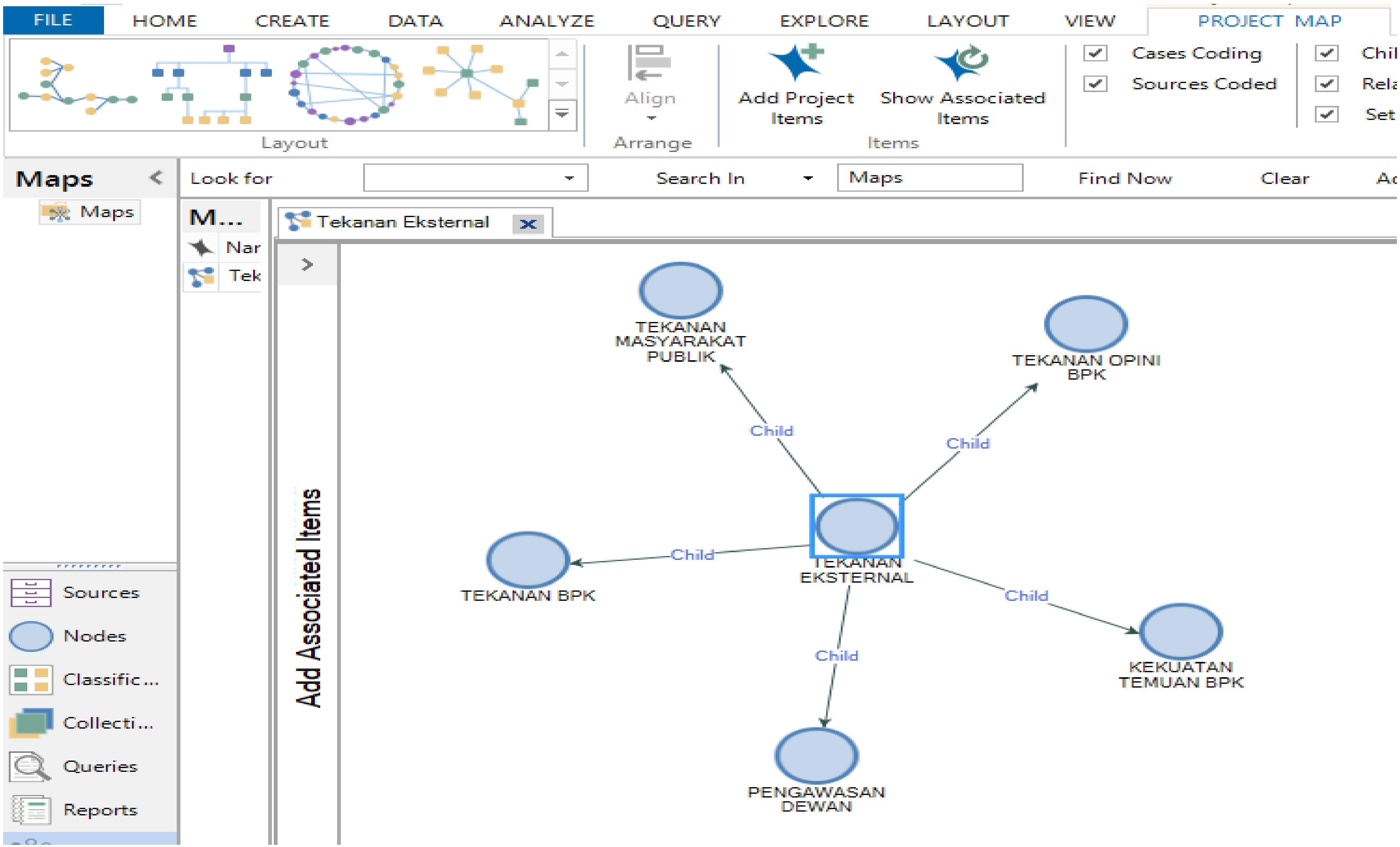
Kegunaan, lebih enak

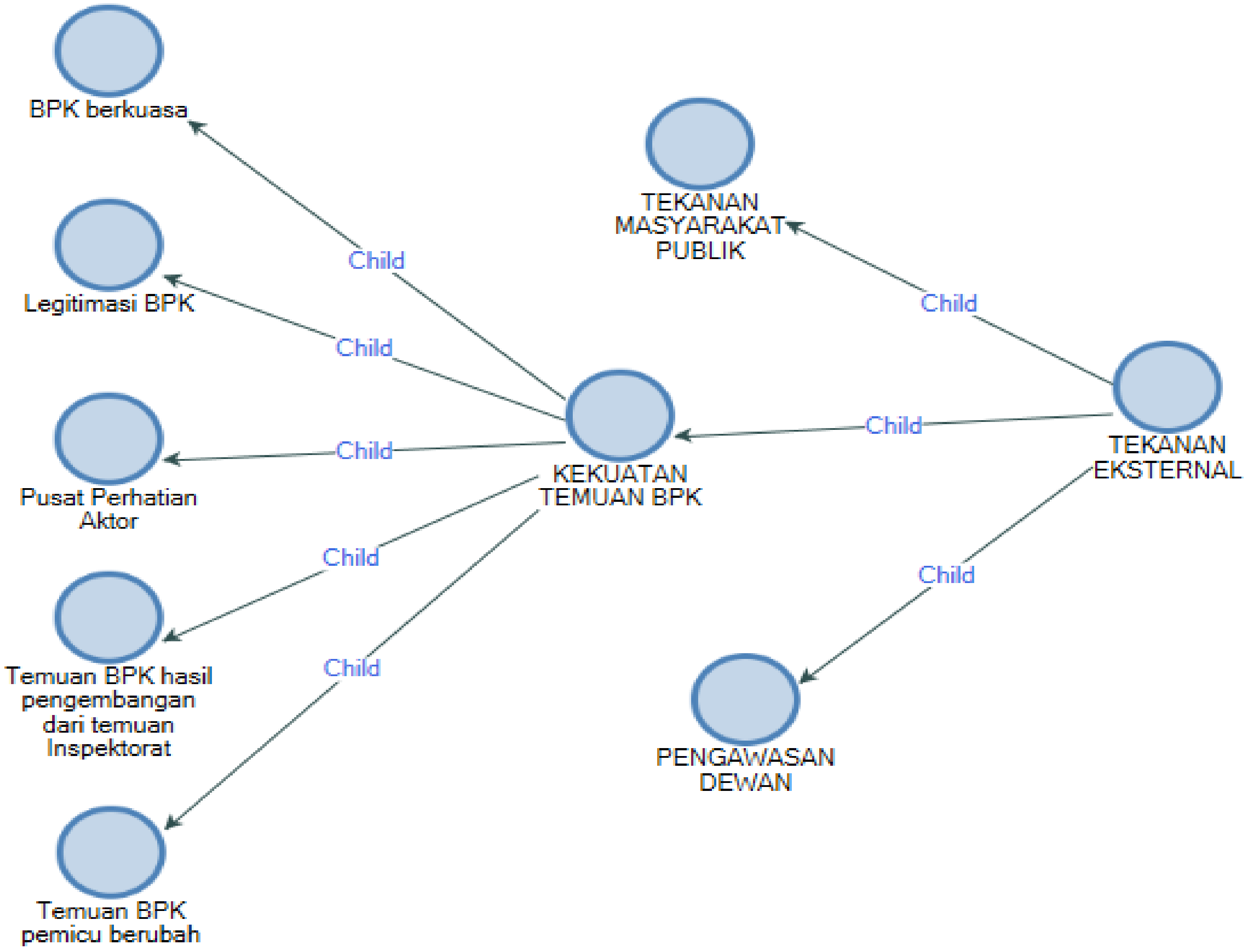
Categorizing – dengan MS Word & Excel

Ko	N	Pa	Tema	Code	Text
R1	29	3	artikulasi / pengendalian / vertikal horizontal	artikulasi untuk pengendalian	Ya... karena itukan jadi sudah... jadi misalnya ke vertikal horizontal yang harus dibuat juga. Jadi ke keuangan itu sendiri itu sudah bisa melihat nanti keuangan senditri itu sudah bisa dilihat nanti kal
R1	34	4	artikulasi	artikulasi induk-cabang	Iya... jadi pernah... itu ada akun yang timbak bal kan seharusnya jadi pertanyaan kenapa tidak sa Mungkin bisa juga disebabkan karena salah jurn yang sama jurnalnya berbeda,... itu dulu masih t perubahan ekuitas itu...
R3	40	6	artikulasi	artikulasi	konsekuensi yang cash basis itu oh ternyata cas juga gak dikontrol kan, enak.. kleru-kleru rak cetl
R3	49	7	artikulasi	artikulasi	tapi sekarang ini kan setiap akun itu kan harus s sebelum-sebelumnya dulu udah oh ini berarti kal nambah akumulasi berarti disini harus match der komprehensif sebenarnya
R7	22	3	artikulasi	artikulasi laporan keuangan	sehingga hubungannya laporan keuangan dengan berpengaruh ke neraca, ini berpengaruh pada ee. harus mempelajari itu gitu pak sementara



FILE
HOME
CREATE
DATA
ANALYZE
QUERY
EXPLORE
LAYOUT
VIEW
PROJECT MAP
Layout
Align
Arrange
Add Project Items
Show Associated Items
Items
Cases Coding
Sources Coded
Maps
Look for
Search In
Maps
Find Now
Clear
Tekanan Eksternal
Add Associated Items
TEKANAN MASYARAKAT PUBLIK
TEKANAN OPINI BPK
TEKANAN EKSTERNAL
TEKANAN BPK
KEKUATAN TEMUAN BPK
PENGAWASAN DEWAN
Child
Sources
Nodes
Classific...
Collecti...
Queries
Reports

Abstraksi - Konseptualisasi

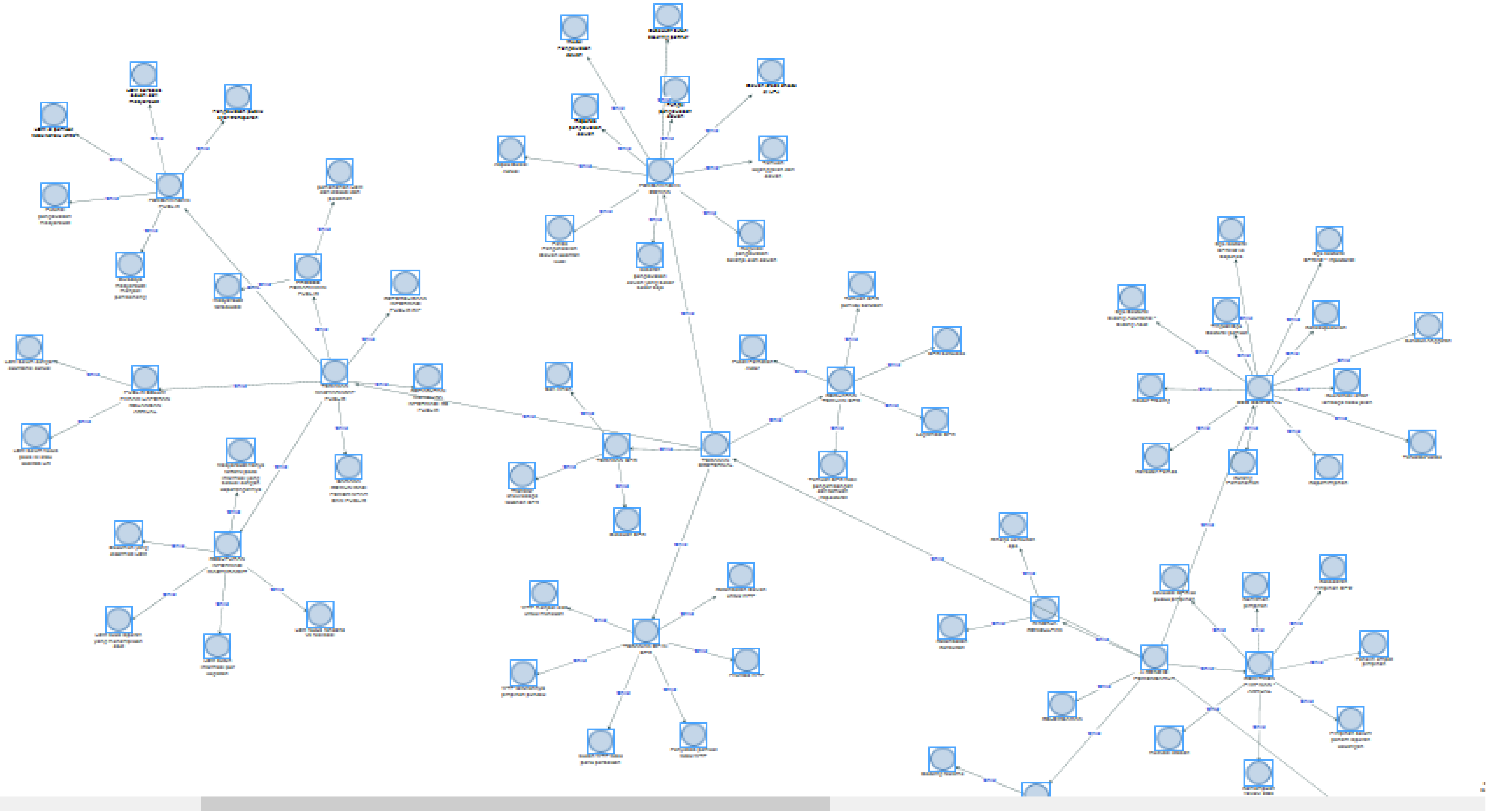


KEKUATAN TEMUAN BPK

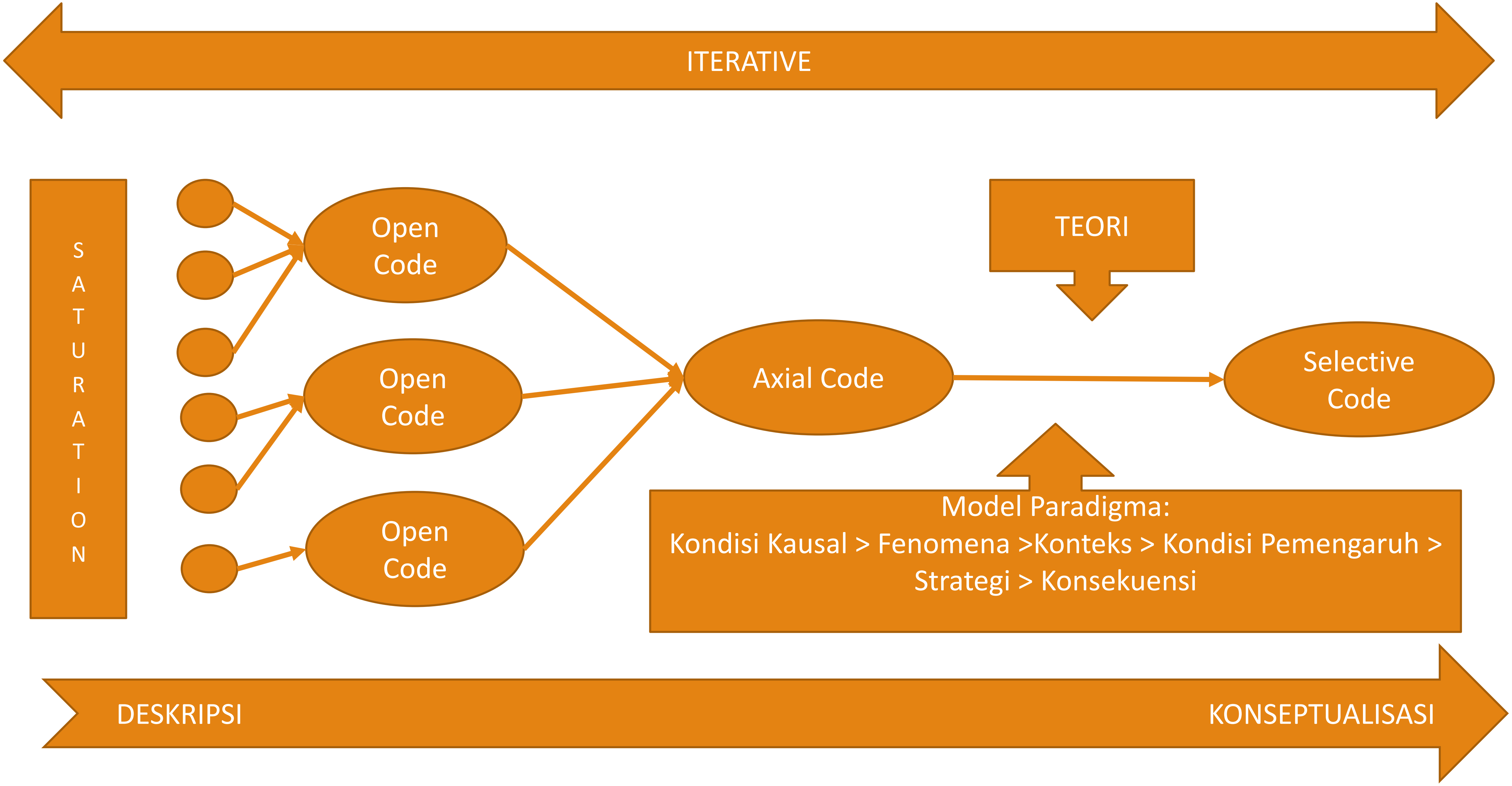
Name	In Folder	References	Coverage
PE20_Auditor_BPK	Internals\\Interview	8	0.87%
PE18_DPRD	Internals\\Interview	7	2.63%
PE24_LSM	Internals\\Interview	6	4.48%
P30_KasubagKeu_Disperkim	Internals\\Interview	6	0.98%
PI13_Auditor_inspektorat	Internals\\Interview	4	0.89%
PE17_DPRD	Internals\\Interview	4	1.50%
PE19_LSM	Internals\\Interview	4	2.42%
P29_Staf-Akt_RSUD	Internals\\Interview	4	0.18%
PI12_Auditor_Inspektorat	Internals\\Interview	2	0.43%
P01_Staf Akuntansi Pelaporan	Internals\\Interview	2	0.09%
P16_pembuku_DPU	Internals\\Interview	2	0.23%
PE26_AuditorBPK	Internals\\Interview	2	0.22%
PE21_Auditor_BPK	Internals\\Interview	2	0.67%

Summary Reference Text

Abstraksi/Refleksi/Konseptualisasi/Berteori




ITERATIVE
BERDIALOG
DENGAN DATA
SATURATION



Strauss & Corbin, 1998

Contoh konseptualisasi/berteori di:

BALANCED SCORECARD

kasus: mengapa perusahaan besar yang sangat berjaya cepat sekali runtuh?

Strategic Themes for the Financial Perspective

We have found that, for each of the three strategies of growth, sustain, and harvest, there are three financial themes that drive the business strategy:

- Revenue growth and mix
- Cost reduction/productivity improvement
- Asset utilization/investment strategy

Figure 4-1 The Customer Perspective—Core Measures

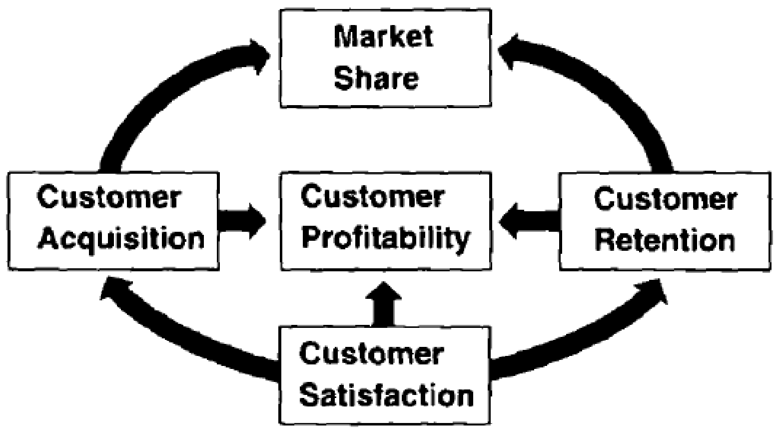


Figure 5-1 The Internal-Business-Process Perspective—The Generic Value-Chain Model

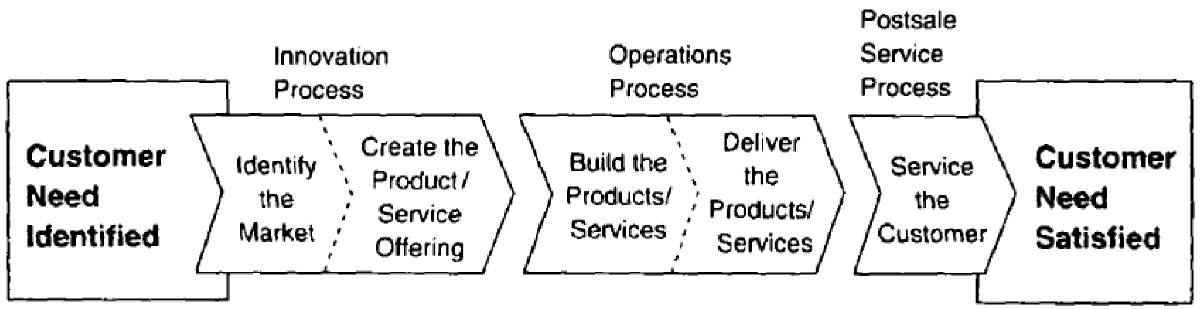
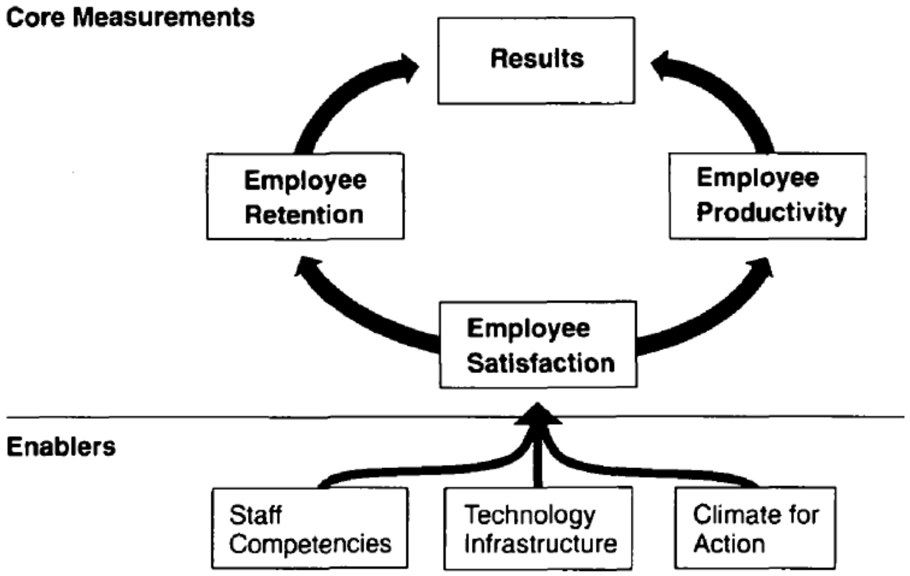


Figure 6-1 The Learning and Growth Measurement Framework



Kaplan & Norton, 1996

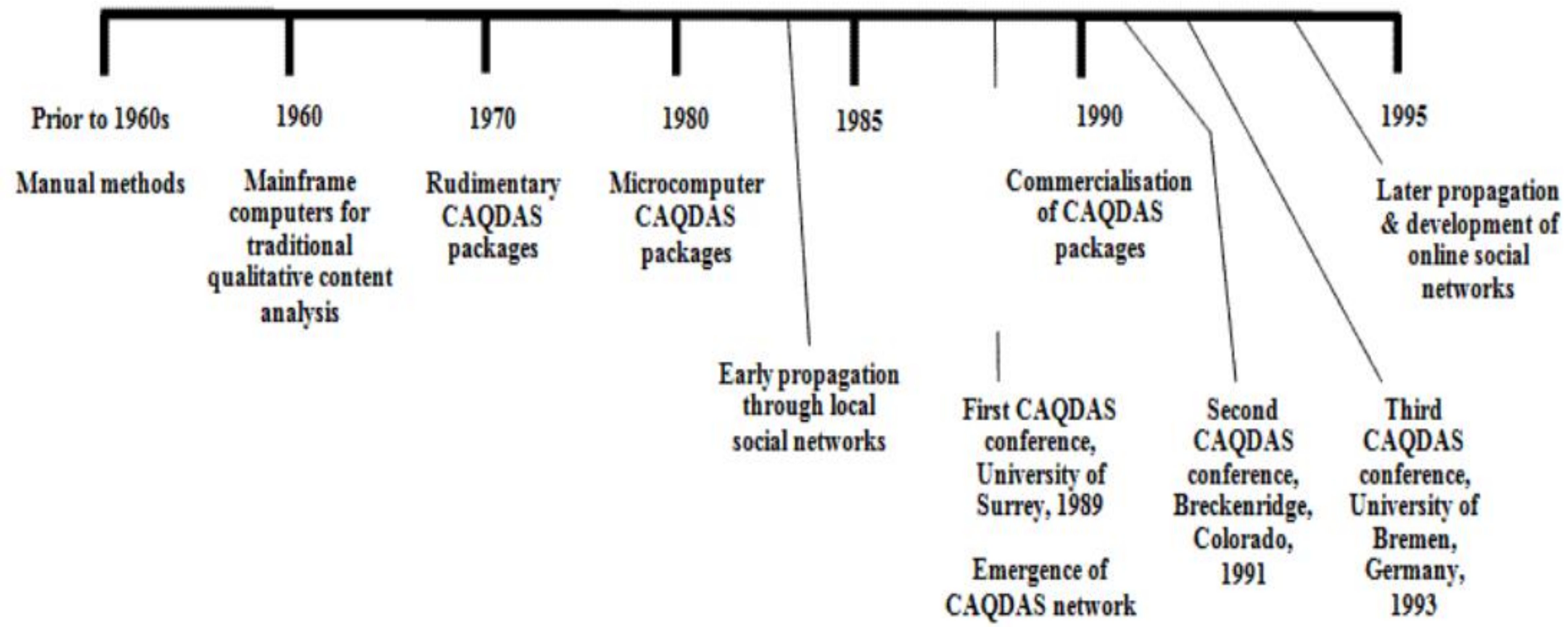
Central Phenomena:

“BALANCED” & “SCORECARD”

- Seimbang tujuan jangka panjang dengan jangka pendek
- Seimbang ukuran finansial dan nonfinansial

Qualitative Data Analysis Software

SEJARAH QDAS/CAQDAS



Wolski (2018)

Software	Date	Developer(s)	Country	Operating System
LISPQUAL (no longer available)	Est. 1980	Kriss A. Drass	USA	Mainframe
Intext (no longer available) TextQuest TextQuest 4.2	1980 1987 1989 1999 2005 2013	Harald Klein	Germany	Mainframe PC – MS DOS Commercial release Windows
Code-A-Text CI-SAID No longer developing, however programs are still being maintained	c.1980 2003	Alan Cartwright	UK	MS DOS Windows
The Ethnograph E6	c.1980 c.1982 1985 c. 1990 2008	John Seidel & Jack Clarke	USA	Mainframe PC Commercial release Windows
NUD*IST NVivo NVivo 9 NVivo 11	1982 c. 1982 c.1989 1995 1999 2010 2015	Tom & Lyn Richards QSR International formed	Australia	Mainframe Commercial release Windows Macintosh

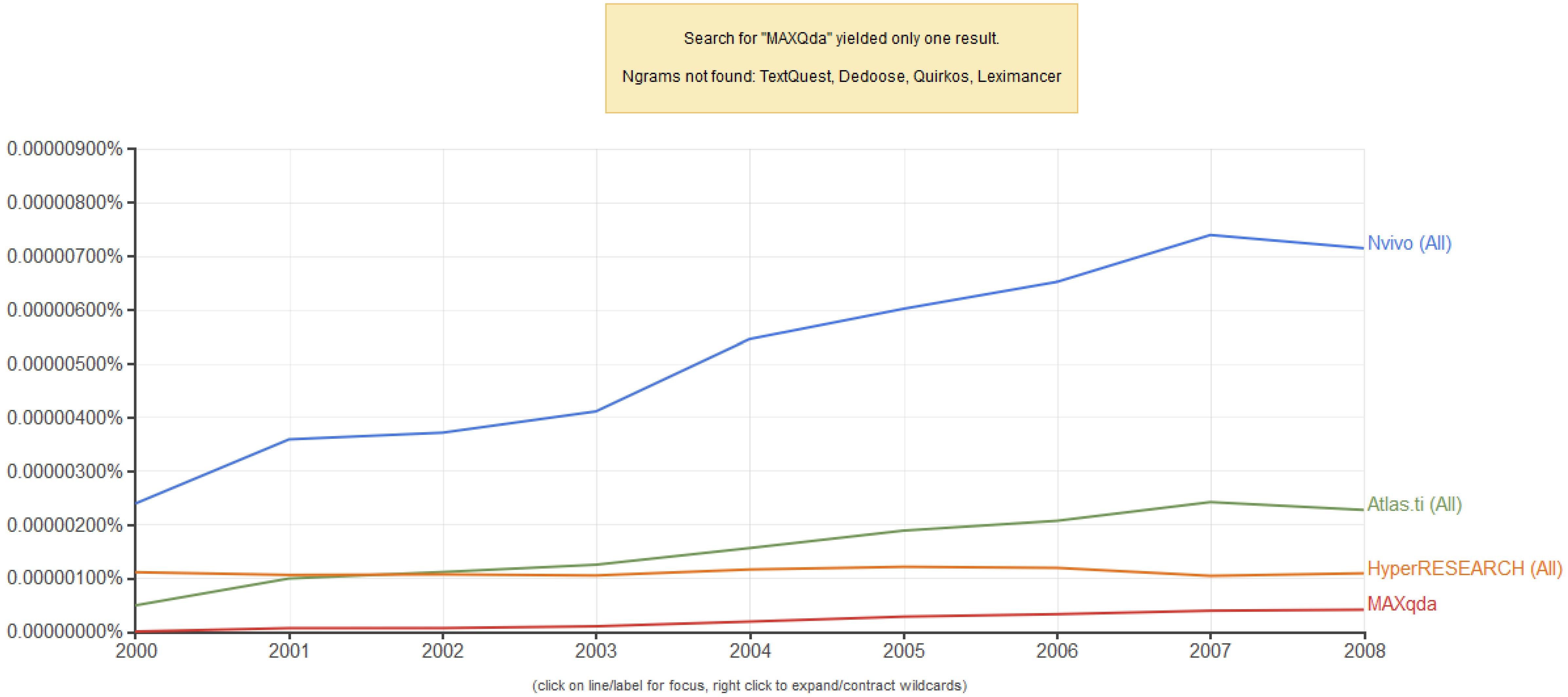
Wolski (2018)

MAX WinMAX WinMaxPro MaxQda MAXQda2 MAXQda 2007 MAXQda 10 MAXQda 12	1989 1994 1997 2001 2004 2007 2010 2015	Udo Kuckartz	Germany	MS DOS & commercial release Windows Macintosh
Atlas.ti Atlas.ti v. 5.0 Atlas.ti 8	1989 1993 2004 2017	Project Atlas – Thomas Muhr & others Thomas Muhr	Germany	DOS Windows
HyperRESEARCH HyperRESEARCH 3.7.3	1989 1991 2015	Sharlene Hesse-Biber, T.Scott Kinder & Paul Dupuis Researchware Inc. Formed	USA	Macintosh Commercial Release
Qualrus (no longer available)[3]	2002	Ed Brent	USA	Windows
Dedoose Dedoose 7.0.23	2010 2016	Eli Lieber & Thomas S. Weisner	USA	Web-based
Quirkos	2014	Daniel Turner	UK	Windows Macintosh

Kritik untuk QDAS/CAQDAS:

1. *Separation/Distancing*
2. *Homogenization/Standardizing*
3. *Mechanization/Dehumanizing*
4. *Quantification/Decontextualizing*

Jackson, Paulus, & Woolf (2018)



Sumber: Google's Ngram Viewer (https://books.google.com/ngrams) diakses Oktober 2019

Praktek Nvivo

- Manajemen data
- Coding
- Pengkategorian
- Eksplorasi Data
- Visualisasi Data/Output

“Nvivo” hanya “alat” bukan “metodologi”

Referensi:

Burrell, G., & Morgan, G. (1979). *Sociological paradigms and organisational analysis* (Vol. 248). London: Heinemann.

Google's Ngram Viewer (https://books.google.com/ngrams) diakses Oktober 2019

Jackson, K., Paulus, T., & Woolf, N. H. (2018). The Walking Dead genealogy: Unsubstantiated criticisms of Qualitative Data Analysis Software (QDAS) and the failure to put them to rest. *The Qualitative Report*, *23*(13), 74-91.

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Wolski, U. (2018). The history of the development and propagation of QDA software. *The Qualitative Report*, *23*(13), 6-20.

Terima kasih
Semoga bermanfaat

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