CHAPTER III

RESEARCH METHODOLOGY

3.1. Research Design

In this research, the selection of research methodology begins by placing the field of research into the qualitative approach. According to Moleong (2005), qualitative research aims to understand the phenomenon experienced by the subject of the study covering behavior, perception, motivation, action, and others holistically, by describing the finding in the form of words in a specific context naturally utilizing a variety of natural methods.

This study will use descriptive research techniques and case study methods. Descriptive research techniques are characterized by qualitative research techniques to interpret, describe, and threading the studied variables into a string of words in each discussion. According to Yin (2013) case study of a suitable strategy when the subject of a research question regarding the "how" or "why", researchers have little opportunity to control events to be investigated and research focus is on a contemporary phenomenon (today) in in real life. Case study used in this research is explanatory, the research is intended to explore the explanation of causality, or cause and effect are contained in the object under study.

To analyze the causes, researchers will gradually try to understand the object of study. Then the researchers interact with informants and seek viewpoints informant. Followed by identifying the research paradigm that provides guidance on the selection of appropriate research methodology is a case study. The last step
is the selection of methods of data collection and analysis of using observation, interviews, and document analysis.

3.2. Research Location

Determination of the location of the research is very important in order to accountability data obtained. Therefore, the location of the study needs to be specified in advance. The location chosen as a research is PT. Angkasa Pura I (Persero) Juanda.

3.3. Data Source

According to Moleong (2005) the main data source in qualitative research is that the words and actions, the rest is additional data such as documents and others. Six sources of data that can be used as a focus for the collection of case studies is authentic documents, archival records, interviews, direct observation, observation of similar character, and physical devices.

So that the data source used by the author in this study consists of two primary data and secondary data.

1. Primary Data

Primary data is data sources obtained directly from the original source (without going through intermediaries), the authors obtained by observation and direct interviews with relevant parties.

2. Secondary Data

Secondary data is a source of research data obtained by researchers indirectly through media intermediaries, such as books, journals, and articles were obtained from the Internet.
3.4. Data Collection

Data collection techniques are the most important step in the study, because the main goal of the research is to obtain the data. According Sugiyono (2010) there are several data collection techniques that can be done, such as observation, interview, and documentation.

1. Observation.

Naution (1988) in Sugiyono (2013) states that, observation is the basis of all science. Scientists can only work based on the data, which is a fact about the world of reality that is obtained through observation. This method is used to observe and record the symptoms that appear on the current state of the research object or situation that is natural or actual ongoing, as well as obstacles to the implementation of accrual accounting and other conditions that support research on the application of Regulation 71 of 2010. It is intended to obtain data closer to the truth by comparing the results of interviews with the real situation.

2. Interview.

Interviews are used as data collection techniques if researchers want to conduct a preliminary study to find a problem that must be studied, and also if researchers want to know the things of the respondents are more in-depth and the number of respondents bit or small (Sugiyono, 2013). Meanwhile, according to Yin (2013) interview is one of the resources of the most important case study. The interview was conducted by two parties, that the interviewer are asking questions and interviewees which gives an answer to that question. This method is carried out by means of direct and in-depth
interview to the parties involved and linked directly to get clarification on the conditions and the actual situation. The number of employees who are interviewed depend on how feasible to answer the research question. Selection of key informants involved in the accounting process is aimed at improving the validity of the information submitted.

3. Documentation.

Sugiyono (2010) states that, the document is a record of the events that had passed. Documents can be in the form of text, images, or the monumental works of a person. This document is a complementary study of the use of methods of observation and interviews in qualitative research.

3.5. Data Analysis

Each study requires an analysis of the data that is useful to provide answers to the problems studied. According to Sugiyono (2010) data analysis is the process of systematically searching and compiling data obtained from interviews, field notes, and documentation, by way of organizing data into categories, describe into the units, synthesize, organize into a pattern, choose what is important and what will be learned, and make conclusions so easily understood by themselves or others.

Researchers will analyze the data collected by using an interpretive approach also Committee of Sponsoring Organization (COSO) framework, and analysis techniques Miles and Huberman (1992). The interpretive approach is a technique to interpret the meaning of the data that has been collected by giving attention and record as many aspects of the situation under investigation at that time, so as to obtain a general and comprehensive overview of the actual situation. The stages
of data analysis in this study according to Miles and Huberman (1992) analysis techniques in Sugiyono (2013) is as follows:

1. Data reduction, is choosing subject matter in accordance with the focus of research. Data reduction is a form of analysis that classify, direct, dispose of unnecessary and organize the data that has been reduced to provide a sharper picture of the observations and facilitate researchers to look for it at any time required.

2. Presentation of data, which is a set of information that is structured to allow for drawing conclusions and taking action. The presentation of the data is in the form of matrix analysis, network, or graphics so that the data can be controlled.

3. Decision-making or verification, meaning that after the data presented, it is done drawing conclusions or verification. Verification can be done with a decision based on data reduction, and data presentation is a response to the issues raised in the study.

The third component are the interactive mutually influence each other and linked. First of all research done in the field by conducting interviews or observations are called data collection phase. Because the data have been collected, then the held data should be reduce based on the needs. Having reduced the data, it is then organized and arranged in a pattern of relationships, so it will be easier to understand. If those three things are done, the next step is making decision or verification.
There are five components of internal control which are analyzed:

a. Observing of the control environment of the company. In this case, the researcher limits scope on the control environment. Aspects observed in the control environment are:

1. Observing and analyzing the company's organizational structure and job description of the company, whether it has been properly implemented by each employee, especially those related to the company's internal control system. Besides the presence or absence of separation of functions or responsibilities for each employee.

2. Observing and analyzing the policies and practices of the company to manage its human resources.

b. Observing the risks to be faced by the company over the weakness of internal control systems are applied.

c. Observing of the control activities implemented by the company to analyze the possibilities of fraud in the company.

1. Observing and analyzing the work separation between transactions, record, and keep storage on transaction.

2. Observing and analyzing the transaction evidence or form is it organize well or not. Included name, title, transaction date, transaction number.
d. Observing the information and communication systems run at the company. This step is related to recording and reporting compiled and applicable company.

e. Observation of monitoring. This is related to the presence or absence of supervision by a company official.

3.6. Checking Validity of Findings

To obtain valid findings and interpretations, it is necessary to study its credibility. Credibility with regard to how much truth reliable research results. In qualitative research, the value of truth (validity) findings or data determined if there is no difference between the reported researchers with what actually happens on the object under study. According Sugiyono (2013) test of confidence in the credibility of the data or data from qualitative research among other observations made by extension, increased diligence in research, triangulation, discussion with peers, negative case analysis, and member check. In this research study testing the credibility of the data is done by:

1. Increasing perseverance, it means to observe more closely and continuously. By increasing the perseverance, the researchers can check whether the data has been re-discovered it wrong or not. Likewise, with increasing persistence, the researcher can give an accurate description of the data and systematic about what is observed.

2. Triangulation, the credibility of the test is interpreted as checking data from various sources in various ways and at various times. Thus there is a triangulation, triangulation of data collection techniques, and time. The credibility of the data in this study is examined using triangulation
techniques. Triangulation of sources to test the credibility of data is done by checking the data that has been obtained through several sources.

3. Using reference materials, reference is to prove the existence of supporting data that has been discovered by researchers. Interview data needs to be supported by the recording interviews or photographs to be more trustworthy.

3.7. Stage Of The Research

This study begins with observation. This observation is intended to identify the problems that occur in the community. This observation is conducted to determine whether the research can be done or not. After the observations made and allowed to conduct research, then step then is to make a plan thesis. Such as making a permit application to the research study.

The next research steps is preparing the supporting instruments such as the list of interviews and a tape recorder to carry out interviews with a number of informants. Interviews are conducted with people associated with the research subject. After the interview is done, the next step is to collect data, then analyzing the data analysis technique based on the Miles and Huberman research, then relating the research problems, findings, and obstacles used Committee of Sponsoring Organization (COSO) framework. After that, the discussion of the results compiled and made conclusions derived from the results of these studies.