P.PORTO

**PORTO
ACCOUNTING AND
BUSINESS
SCHOOL**
POLYTECHNIC
UNIVERSITY OF PORTO

CERTIFICATE OF COMMUNICATION

BEHAVIORAL RESEARCH: OPPORTUNITY AND CHALLENGE

Porto Accounting and Business School (ISCAP) hereby certifies that **Alia Ariesanti** was a speaker in the lecturer **"Behavioral Research: Opportunity and Challenge",** held in Porto, Portugal, on **March 18**, 2024

Porto, March 18, 2024

SUSANA PINTO
P.R. AND COMMUNICATION OFFICE COORDINATIOR

P.PORTO

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BEHAVIORAL RESEARCH

Opportunity and Challenge

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Dr. Kurniawan Ali Fachrudin

Universitas Ahmad Dahlan, Indonesia

18 de março de 2024

18h30

Anfiteatro II

Também poderá participar

online através do link:

shorturl.at/hqNPZ

"Not everything that counts can be counted, and not everything that can be counted counts."
-Albert Einstein
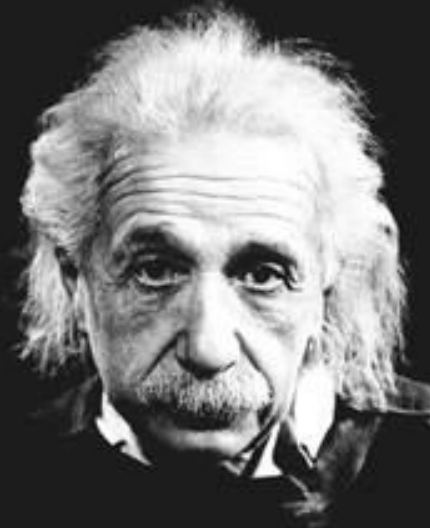
Qualitative research?

- A research approach in which researchers use holistic natural methods to understand social reality in depth.

- Qualitative research is an investigative method that aims to deeply understand social phenomena within their natural environment.

    It emphasizes "why" social phenomena rather than "what" themselves and relies on the subjective experiences of individuals as they make sense of the world around them in their day-to-day lives.

Differences between qualitative & Quantitative research

	Qualitative	Quantitative
1. Aim	1. Exploration of participants' meaning and life world 2. Understanding and generating theory 3. Transferability	1. Search for causal explanations 2. Testing hypothesis, prediction 3. Generalization
2. Techniques	1. Observation 2. In dept interview 3. Focus Group Discussion 4. Documentation 5. Triangulation	1. Experimental 2. Survey 3. Documentation (report)
3. Instrument	1. Human instrument	1. Questionnaire
4. Data	1. Qualitative	1. Quantitative

Differences between qualitative & Quantitative research

	Qualitative	Quantitative
5. Analysis	1. Inductive 2. "Theming", coding	1. Deductive 2. Statistical analysis
6. Relationship	1. Direct involvement of researcher 2. Research relationship close	1. Limit involvement of researcher 2. Research relation distant

Approaches of Qualitative Research

- Phenomenology
- Ethnography
- Case Study
- Grounded Theory

Phenomenology

- An approach of research that aims to **explore the meaning of things through the way people experience them.**

- A phenomenological study explores what people experience and focuses on their experience of a phenomenon

- Descriptive phenomenology is a powerful way to understand subjective experience and to gain insights around people's actions and motivations. It may contribute to the development of new theories, changes in policies, or changes in responses.

Ethnography

- A design in which a researcher describes and interprets the shared and learned patterns of value behaviors, beliefs, and language of a culture-sharing group.

- Ethnographers study the meaning of the behavior, the language, and the interaction among members of the culture-sharing group.

Case Study

- An approach or strategy that focuses on understanding the dynamics present within single settings

- An inquiry that focuses on describing, understanding, predicting, and/or controlling the individual (i.e., process, animal, person, household, organization, group, industry, culture, or nationality)

Grounded Theory

- A methodology that **enables the researcher to construct new theories based on real-world data analysis.**

- Applies a pragmatic approach, combining qualitative and quantitative data and data-gathering methods to encourage a rich understanding of the situation and to enable the generation of theory

- Grounded theory may be particularly valuable when little or nothing about a problem, situation, or context is known or understood.

Motivation of Local Governments to Use Village Funds to Pay Taxpayers' Property Tax

- Aim: to explore the motivation of local government to fulfill taxpayers' obligation to pay property tax using village funds.

- Fenomenology

- Data collection: an interview with the actor (local governments)

- Result: Punishment from higher level authority in case the target is not achieved and weak control.

The effectiveness of the electronic tax system

- Aim: to explore rural communities' perceptions regarding the electronic taxation system

- Case Study

- Data collection: an interview with the informants

- Result:
  - Electronic tax system not effectively applied
  - Limited internet network → not simple
  - Taxprayer knowledge is unadequate