MENELITI DARI NOL: MENEMUKAN FENOMENA DAN MERANCANG PROPOSAL PENELITIAN

Arie Purwanto & Windawaty Pangaribuan - Study Buddy

24 April 2025



AGENDA



Struktur Proposal

Kriteria Proposal

Reviu Literatur

Pertanyaan Penelitian

STRUKTUR PROPOSAL

Judul Deskriptif dan mewakili penelitian

Abstrak Opsional, tapi lebih baik ada

Pendahuluan Latar belakang dan konteks penelitian

3

4

Penelitian Sebelumnya

Apa yang akan dikembangkan





Metodologi Desain penelitian

5

6

8

Hasil dan Kontribusi Kontribusi terhadap teori dan praktik

Rencana Penelitian Linimasa pelaksanaan penelitian

Referensi Daftar sitasi konsisten (APA, MLA)

KRITERIA PROPOSAL

Masalah Penelitian (Research Phenomenon & **Problem**)

Jelas dan signifikan

Reviu Literatur

Paham gap dan penelitian terkini

Metodologi

Realistis

Struktur Proposal

Mudah dipahami dan logis mengalir







Kontribusi

Kontribusi akademis dan praktis

Rencana Penelitian

Realistis, terstruktur, dan sesuai budget

RESEARCH PHENOMENON & _____ PROBLEM



Source: Tuckman, B.W. and Harper, B.E., 2012. Conducting educational research. Rowman & Littlefield Publishers.

Before local elections in Indonesia, many local governments increase spending or manipulate budgets to gain political advantage. Later, these actions are often flagged in audit reports by BPK as problematic

We know the phenomenon occurs, thus we need to explore: how local election-year budgeting behavior affects audit opinions and fiscal accountability

RESEARCH PHENOMENON & PROBLEM

		DATA.	GOV da	TA METRICS	OPEN GOVERNMENT	CONTACT				
SATU DATA INDONESIA					CELEBRATING 15 YE	ARS OF DATA.GO	v			
Cari Data Apa Mudah, Cepat, dan Akurat Info data dan informasi resmi j		The Home Governme	ent's Oper	Data						
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Q Cari datasets Q Cari	i≡ Semua Data ∨	313,789 DATA						G		
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data.gov.uk Find open data		Publish your data Docu	BANTEN 1290	52	34.09% 2,159,946	55.89% 3,541,386	10.02% 634,592	88.10% 29,360/26,839/33,324		
BETA			BENGKULU 160	173	18.18% 220,656	70.27% 853,078	11.56% 140,313	95.80% 5,949/5,902/6,210		
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	₽verheid.nl		DKI JAKARTA 1201	715	41.63% 2,345,290	41.18% 2,320,094	17.20% 968,818	87.22% 26,834/22,769/30,766		
authorities and public bodies and services	Open data van de Overheid Overheid.nl v Home Data Impact	Communities Actueel	GORONTALO 109	46	29.41% 222,321	65.23% 493,106	5.36% 40,550	97.99% 3,468/3,170/3,539		
Search data.gov.uk		Deze website beva Zie <u>dit nieuwsberia</u>	JAMBI 237 123		24.13% 456,782	65.13% 1,233,057	10.74% 203,246	85.73% 9,568/9,206/11,160		
Business and economy Small businesses, industry, imports				19923 7768	25.04% 33,865,412	58.47% 79,079,305	16.50% 22,313,597	82.54% 679,588/646,804/823,366		
exports and trade	Zoek een Alles	van de <u>26.118</u> beschikbare Vaar ben je naar op zoe	zoekresultaten		oeken Q					
			Hulp bij zoeken naar data	iets 🔶 Ik wil een da	ataset aanmelden 🔶					

membuka data pada berbagai bidang dan berbagai kepentingan.

menyediakannya untuk publik di Internet (open

Pemerintah di berbagai belahan dunia berlomba government data). Siapa pun yang memiliki akses internet dapat mengunduh dan mengolah data untuk

Masyarakat bisa menggunakan data terbuka pemerintah untuk menjawab permasalahan sosial. Namun, apakah masyarakat termotivasi untuk melakukan hal tersebut? Apabila iya, apa yang memotivasi mereka, dan apa yang bisa pemerintah lakukan supaya masyarakat berpartisipasi?

Fenomena

Permasalahan

REVIU LITERATUR

Focus Area

Hubungkan dengan RQs

Each RQ should point to a key thematic area that your LR needs to explore lsu Terkini

Identifikasi peneliti dan artikel yang jadi pusat atensi.

Identifikasi perdebatan utama dalam literatur.







Identifikasi gap penelitian dalam literatur.

REVIU LITERATUR

RESEARCH QUESTIONS

- 1. Political budgeting patterns
- 2. Impact on Audit Findings
- 3. Fiscal Accountability implications

LR FOCUS AREA

- Political budget cycles 1. (PBC), election-year fiscal behavior
- 2. Audit opinion determinants, audit quality in political settings
- 3. Public financial management (PFM), transparency, governance frameworks







Political bud	get cycles (PBC)	Q.				
About 6.250 res	suits (0,12 sec)			Kezia Winda wspanga.researc	h@amail.	com
<u>J Klomp, J De l</u> we find a PE PBC is , the	I budget cycles really exist? <u>Haan</u> - Applied Economics, 2013 - Taylor & Francis IC share particular characteristics. Our results suggest that the occurrenc country's political system, its membership of a monetary union and its d Cite Cited by 154 Related articles All 12 versions		Add account	My Account	Sign c	
<u>J De Haan, J K</u> Until recently presumption th	political budget cycles: a review of recent evidence lomp - Public Choice, 2013 - Springer y, most research on political budget cycles was based on the (often imp at these cycles do not Political budget cycle (PBC) research examin Cite Cited by 315 Related articles All 10 versions					
<u>M Mink, J De H</u> This article e euro area. Usin	olitical budget cycles in the euro area? <u>aan</u> - European Union Politics , 2006 - journals.sagepub.com examines whether there is a political budget cycle (PBC) in countries in g a multivari ate model for 1999–2004 and various election indicators we cite Cited by 208 Related articles All 9 versions					
FA Klein - Revis This article t regressions,	ncentives and political budget cycle: evidence from B sta de Administração Pública, 2010 - SciELO Brasil ests the presence of political budget cycle (PBC) in municipal elections the results provide some evidence of PBC in Brazil, although its magnitu cite Cited by 84 Related articles All 14 versions &>	s in Brazil				
<u>V Mačkić</u> - Fina	idget cycles at the municipal level in Croatia incial theory and practice, 2014 - hrcak.srce.hr	[PDF] srce.hr				
This paper e	xamines the existence of the political budget cycle (PBC) at the local u				0	
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rnals, books, image	s, and primary sources Q		Browse 🗸	✓ 📕 Works	pace	

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JOURNAL ARTICLE

The Accounting Review

Determinants of Audit Quality in the Public Sector

Donald R. Deis, Jr. and Gary A. Giroux

THE ACCOUNTING REVIEW Vol. 67, No. 3 July 1992 pp. 462-479

Determinants of Audit Quality in the Public Sector

Donald R. Deis, Jr. Louisiana State University Gary A. Giroux Texas A&M University

Vol. 67, No. 3 (Jul., 1992), pp. 462-479 (18 pages) Published By: American Accounting Associatio



https://www.jstor.org/stable/247972

Cite

REVIU LITERATUR

Engagement		Open	Government Data	
Engag* (engage, engaging, engagement) Participat* (participate, participating, participation) Involv* (involve, involves, involving, involvement) Accept* (accept, accepting, acceptance) Adopt* (adopt, adopting, adoption) Use, usage, using		Open government data Public sector information Open data Public data Public government data Open public sector data Open public data Big open data Big open public sector data Open public sector information Open government information		
		1. 2. 3.	In which contexts did pre What are the capabilities research? What types of OGD citize	s and
Citizen Engagement With Open Government Data: A System Literature Review of Drivers and Inhibitors Arie Purwanto (Delft University of Technology, The Netherlands), Anneke Zuiderwijk (Delft University of Technology, The Netherlands), Anneke Zuiderwijk (Delft University of Technology, The Netherlands) Netherlands), and Marijn Janssen (Delft University of Technology, The Netherlands) Source Title: Research Anthology on Citizen Engagement and Activism for Social Change Copyright: © 2022 Pages: 28		4. 5. 6.	What are the theories and tested, or applied) in prev What factors drive individ What factors inhibit individ	d th vious lual

DOI: 10.4018/978-1-6684-3706-3.ch081



ous research investigate citizen engagement with OGD? nd roles of citizens who engage with OGD according to previous

engagement are investigated by previous research? theoretical models that have been indicated (e.g., developed, used, us research concerning citizen engagement with OGD? Il citizens to engage with OGD according to previous research? al citizens from engaging with OGD according to previous research?

Gap Geografis

Kurangnya penelitian atau data dari wilayah geografis atau populasi tertentu.

Gap Metodologi

Kurangnya keberagaman metodologi penelitian

Gap Temporal

Kurangnya data longitudinal atau historis untuk memahami perubahan atau tren dari waktu ke waktu.





Gap Teoritis

Kurangnya kerangka teoritis atau model konseptual untuk menjelaskan fenomena atau masalah tertentu

Gap Empiris

Kurangnya bukti empiris untuk mendukung atau membantah hipotesis atau teori tertentu

Paper Non Reviu Literatur

- Limitations
- Future Research
- Conclusion





Paper Reviu Literatur

- Analysis
- Synthesis
- Findings
- Research Agenda
- Conclusion

Paper Non Reviu Literatur

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- Future Research
- Conclusion





Paper Reviu Literatur

- Analysis
- Synthesis
- Findings
- Research Agenda
- Conclusion

Check for updates

7.3. Limitations and future research

As with any research, there are several limitations to note. First, the results may differ according to the scenario. In the present study, the scenarios were chosen in line with criteria from the literature, but the participants may have had different personal experiences leading to different results. Hence, other examples within the categories should be



Artificial intelligence in public services: When and why citizens accept its usage

Tanja Sophie Gesk^{a,*}, Michael Leyer^{a,b}



tested to increase generalizability. Second, the results may be influenced by which level of government offers the services. Hence, trust in different governmental institutions should be included in future analyses. Third, despite a careful compilation based on the literature, essential reasons for or against acceptance may be missing from this analysis, and future studies should seek to identify and include these. Fourth, the empirical data were gathered from Australian citizens using an online platform leading to a bias of a lower mean age in the sample compared to the population, but still covering a wide age range. Additionally, the sample may not be representative of citizens of other countries. Hence, the study should be repeated in other countries. Fifth, the sample is relatively young and the self-assessment of experience with AI is relatively high. It could be that this is an unrepresentative, techsavvy sample. Sixth, the scenarios have the same output regardless of whether the AI or the human is performing the service. It can be assumed that the AI will provide faster and possibly better service than humans could. Therefore, citizens may accept public services not because of AI but despite AI. Seventh, we have not investigated acceptance in the case of human-AI collaboration. This would make it possible to investigate different levels of automation. Eighth, we focused on AI-based software that performs the same activities as humans. However, AI-based software has the potential to deliver a range of public services, including some that do not yet exist, and future research should take account of these possibilities. Ninth, the AI-based software under study was presented in an embedded form. Different results might be obtained in connection with virtual or robotic AI-based software solutions, and future research should analyze these alternatives. In addition, no further explanation was given as to whether the software used was rule-based or data-driven. This can also have a major impact on decisions. Moreover, in order to our findings, the coefficient of determination for AI in specific services is $R^2 = 0.450$ and for AI in general services is $R^2 = 0.167$, suggesting that there are other factors that influence adoption that we



have not looked at before. Further research is therefore essential to fill this knowledge gap. Furthermore, we have found that the adoption of AI in specific services can be increased if the co-determination and cocreation of individuals in (exceptional) requests is given. For this reason, deep research should take place on how these aspects can be implemented. Future research should consider the transparency of AI and individual requirements of society for AI in general services. Finally, although we focused here on citizens, other stakeholders in public services should be surveyed regarding their acceptance of AI. Services are conducted in co-creation, and thus it is important that all parties should accept the use of AI-based software.

Information Systems Frontiers (2022) 24:1709–1734 https://doi.org/10.1007/s10796-021-10186-w

Artificial Intelligence and Business Value: a Literature Review

Ida Merete Enholm¹ · Emmanouil Papagiannidis¹ · Patrick Mikalef¹ · John Krogstie¹

4 Synthesis of Literature Review

This section presents the findings from the systematic literature review, structured according to the thematic codes that emerged during the analysis of past studies. The findings were obtained through an analysis process following the research methodology. To be able to assess the body of knowledge on AI and business value, we differentiated between three interdependent levels, which are depicted in Fig. 2. In this organi-

zational framework w 5 Research Agenda factors relating to the

aspects, and environn From the synthesis in Section 4, several research gaps are pact on the ability of c identified in relation to the study of AI use in organizations. Through challenging assumptions and identifying areas where there is a significant lack of knowledge, this section aims to provide a framework for guiding future research. The goal is not to present an exhaustive list of potential research directions, but rather, to highlight some important gaps in our understanding of how AI is shaping the way organizations are conducting business and competing. We therefore define five research themes, with each presenting a number of research directions (D) that can help expand our knowledge. The research framework is presented in Fig. 3, with the themes being represented in the enumerated circles.







Imp	pacts
First-order effects	Second-order effects
 Process efficiency Improved productivity Reduce or eliminate human errors Greater precision Reduce risk to human operators 	 Operational performance New products/services Enhanced product/services Financial performance Growth Profitability
 Insight generation Decision quality Organizational agility 	 Market-based performance Market effectiveness Customer satisfaction Sustainability performance Environmental
 Business process transformation Process re- engineering Organizational 	 Social Unintended consequences and negative impacts Distrust
structure redesign	 Corporate reputation deterioration

PERTANYAAN PENELITIAN

Framework **FINER*** untuk membantu memformulasikan pertanyaan penelitian * Hulley, S. B. (2007). Designing clinical research (3rd ed). Lippincott Williams & Wilkins.



Feasible

Masih dalam jangkauan kemampuan peneliti, realistis, dan dapat dikelola dengan baik.



Interesting

Menarik minat untuk mengeksplorasi dan menjawab penelitian / mencari solusi.



Novel

Mengonfirmasi atau membantah temuan yang ada, mengungkap fakta baru, atau aspek baru.





Ethical

Meminimalkan risiko bagi responden, melindungi privasi, dan memberikan hak untuk menarik diri.



Relevant

Relevan secara akademis dan bagi komunitas peneliti serta muncul dari isuisu terkini (gap dari reviu literatur).

Qualitative Quantitative Mixed-methods Case Study Ethnographic **Discourse Analysis**





Research Question	Type of Question	
What types of politically driven budget	Descriptive	Q
changes are made before elections?		
How do politically driven budgeting decisions	Causal/Explanatory	Q
affect the nature and frequency of BPK audit		
findings?		
Is there a link between election years and	Relational	Q
qualified/adverse audit opinions?		A
What are the implications of political budget	Implication/	
cycles for fiscal accountability and	Perception	Q
transparency?		





Recommended Method*

Qualitative (Content Analysis, Case Study)

Quantitative (Panel Data Regression)

Quantitative (Correlation/Regression (nalysis) Mixed Methods (Quantitative + Qualitative Interviews)

*Research Methods will be another topic for next Study Buddy Program

RQ 1. What types of politically driven budget changes are made before elections?

Objective: to explore and interpret the forms, patterns, and meanings of **politically** motivated budget changes made by Indonesian local governments during election years, with a focus on how traditional cultural values interact with modern public financial management standards

Cultural Crossvergence Theory:

- > Local leaders are caught between global norms of transparency and accountability (driven by BPK audits, Ministry of Finance regulations, and international standards)
- > And traditional-cultural expectations rooted in collectivism, reciprocity, patronage, and moral leadership obligations.

: Qualitative, interpretive Approach

Design: Multiple Case Studies/Comparative Case Study

Units of Analysis: Local government budgeting practices during the year before local elections

Tools: Semi-structured Interviews, Content & Thematic Analysis

- 1. The question is exploratory and descriptive, aiming to understand patterns and meanings of budget changes, not to quantify causal effects.
- 2. Quantitative approaches may detect that changes occur, but only qualitative inquiry can uncover why they occur from the perspective of actors embedded in cultural systems. Crossvergence theory calls for understanding value systems, motivations, and lived meanings—aligned with an interpretivist paradigm.
- 3. Indonesian local governments operate within complex layers of local norms, institutional constraints, and political traditions. A qualitative case study allows indepth exploration of these local dynamics and variations (Yin, 2018)

Justifications





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PARADIGMA

1.0 ONTOLOGY: What exists in the human world that we can acquire knowledge about? Realism: one reality exists

1.1 Naïve realism Reality can be understood using <i>appropriate</i> methods	1.2 Structural realism Reality is <i>described</i> by scientific theory, but its underlying nature remains uncertain	1.3 Critical realism Reality captured by broad <i>critical</i> examination	1.4 Bounder Mental constructi equal in space boundaries (e.g. cogni
2.0 EPISTEMOLOGY:	How do we create knowled	lge?	
Meaning exists within reality exists in an ol	ojectivism In an object: an objective oject independent of the ubject	2.2 Construct Meaning created from in subject & object: subject object	terplay between th constructs reality
	RSPECTIVE: What is the p is deductive, 'value-free', ge		
Application: to predic			
Natural science me derive logical truths	ethods (posit, observe,) can be applied to the sciences		
Multiple methods are	-positivism e necessary to identify a Il methods are imperfect		
3.3 Structuralism	The source of meaning come	es from the formal structur	e found in languag
Application: to under	stand		
		3.4 (Social) Constructiv	vism Meaning mak
		3.5 Interpretivism Natur of rea	al science method lity are culturally d
		*	
texts, practices, e	language) exists in vents & situations,	3.5b Phenomer The essence of human phenomena is only under esearcher separates their	experience of stood when the
Application: to emand	cipate or liberate		
		3.6 Critical theory Res pow	search & theory sh er relations, critiqu
		+	
		3.6a Emancipatory The subjects of social inquiry should be empowered	3.6b A part Politics & p should be
Application: to decon	struct		
		3.7 Post-structurali	sm Different langu m
	_	3.8 Post-modernism Tr groups, methods are eq	

Application: any or all

3.9 Pragmatism All necessary approaches should be used to understand research problem





Libertarian

TERIMA KASIH

24 April 2025

