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## The Role of Case-Study Research in Investigating Local-Government Accountability Reporting: Evidence from Indonesia

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### Abstract

Apart from its strength in investigating contemporary phenomena and day-to-day organizational complexities, there are common criticisms that case-study research cannot offer a generalizable conclusion and tends to be idiographic. This research found that case-study research can provide a clear picture of the local-government accountability reporting practice to its larger social context, as it can connect individual activities at the micro level to their environmental setting at the macro level. This was possible due to its strengths in conveying a holistic and rich understanding of issues within which the practice of accountability takes place.

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### 1. Introduction

This study presents the research methodology employed in investigating Indonesian local-government accountability reporting. The objective of this study is twofold: (a) to understand the practice of accountability reports exercised by Indonesian local government following the decentralization reforms; and (b) to understand how local parliament evaluates the accountability reports submitted by local government.

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To gain this understanding and obtain valid knowledge, the philosophical foundations of the research (ontology, epistemology, methodology, and method) should be well-comprehended and determined beforehand (Gaffikin, 2008), as consistency among the four foundation elements is necessary for effective research (Gaffikin, 2008). The philosophical foundations employed in this study also influence the way data is gathered and interpreted. The epistemological assumption of qualitative research, for instance, demands that the researcher is to close to the object being researched.

This study is organized into eight sections: philosophical basis (section 2); case-study research (section 3); case-study research design (section.4); research questions (section 5); data collection: ‘unlocking’ the gate of access (section 6); data analysis: blending various techniques (section 7) and the conclusion (section 8).

## 2. Philosophical basis

According to Gaffikin (2008) to obtain knowledge, four philosophical foundations should be determined, well understood and be consistent with one another before conducting research: ontology, epistemology, methodology, and method.

Ontology refers to the nature of reality (Creswell 1998; Denzin& Lincoln, 1998; Gaffikin, 2008; Bisman, 2010). Ontologically, this study assumes that the practice of accountability reporting is socially constructed by the actors. This is because the practice of accountability reporting can be perceived as a reality or social product that results from human interaction, creativity and symbolic interaction created by actors (Berger & Luckmann, 1967; Burrell & Morgan 1979).

Epistemology deals with the process of how knowledge is derived (Denzin& Lincoln, 1998; Gaffikin, 2008; Bisman, 2010). Because this study uses a social-constructionist approach as its ontological assumption, it requires the appropriate epistemological assumption. Epistemological assumptions about qualitative research are consistent with this study, which argues the practice of accountability reporting is a socially-constructed reality. Guba and Lincoln (1988) note that the epistemological assumption of qualitative research requires researchers to lessen their distance from the object being studied (cited in Creswell, 1998), thus capturing a clearer picture.

Methodology and method (the third and fourth elements of the philosophical foundation of research) are frequently misunderstood (Gaffikin, 2008), and often erroneously considered synonymous (Gaffikin, 2008). Methodology is defined as the framework of tools employed in securing the knowledge (Denzin& Lincoln, 1998; Neuman, 2006; Gaffikin, 2008). Gaffikin (2008, p. 7), for instance, said that "methodology investigates and evaluates methods of inquiry and thus sets the limits of knowledge", while he defined method as "the technique used to gather the data and information". Therefore, the method employed depends on, and should be in line with, its methodology.

In general, there are two research approaches: quantitative and qualitative research. Quantitative approaches focus on collecting and analyzing numeric data of variables being studied through statistical testing (Denzin& Lincoln, 2005); while qualitative approaches deal with examining and reflecting on perceptions of socially-constructed reality, as well as ensuring closeness between the researcher and the object being studied (Denzin& Lincoln, 2005).

Qualitative approaches encompass some research strategies such as phenomenological study, ethnography and the case study. As such, quantitative research demands that researchers pay attention to the reliability and validity of the evidence collected (Neuman, 2006; Scapens, 2004). Scapens (2004, p.268) defined reliability as "the extent to which evidence is independent of the person using it", and validity as "the extent to which the data are in some sense a 'true' reflection of the real world". In other words, validity and reliability demand that the researcher is both independent and impartial (Scapens, 2004).

However, in qualitative research, particularly case-study research, perfect reliability and validity are essentially impossible (Scapens, 2004), as they contradict the ontological and epistemological stance that stresses the importance of researcher's reflective interpretation over the object being studied (Scapens, 2004). Thus, this study does not need to employ reliability and validity of evidence collected as suggested by Scapens (2004).

The research strategy employed in this study is case-study research, for a number of reasons. Yin (2003) stated that particular conditions determine whether the case study is appropriate research strategy: (a) the study poses

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