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ScienceDirect

Procedia Economics and Finance 00 (2015) 000–000

Procedia Economics and Finance

www.elsevier.com/locate/procedia

7th International Economics & Business Management Conference, 5th & 6th October 2015

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.

Keywords: Case study; research methodology; local government

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 "how" and "why" questions; (b) the investigator has minor authority over the event; and (c) the focus is on the contemporary phenomenon within some real-life context (p. 1). As this study meets these criteria, the case-study approach can be adopted. The next section describes case-study research in more detail.

3. Case-study research

A large and growing body of literature has investigated the practice of accountability reporting in local government. Rika et al. (2008) and Harun and Kamase (2012) drew on case-study research, while Butterworth et al. (1989) and Boyne and Law (1991) used certain samples of the total population in collecting data. Most of the above researchers, including Ryan et al., (2002), Steccolini (2004), Benito et al. (2003), Kluvers (2003); Mack and Ryan (2007); Kloot and Martin (2001; 2007); Martani and Liestiani (2010) and Akbar et al. (2012), used a survey approach. Therefore, there has been little research on accountability reporting done using case-study research.

Theorists seem to largely agree on the definitions of the case study (see Creswell, 1998; Neuman, 2006; Yin, 2003). Creswell (1998, p.61) defined a case study as "an exploration of a 'bounded system' or a case (or multiple-cases) over time through detailed, in-depth data collection involving multiple sources of information rich in context". In a similar vein, Neuman (2006, p.40) defined it as "an in-depth examination of an extensive amount of information about very few units or cases for one period or across multiple periods of time". Both these definitions share similar characteristics that require a researcher to perform a thorough examination and use various sources of information.

Yin (2003, p.13) defined the case-study research strategy as "an empirical enquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident". Yin (2003) extended the definition of case study by adding and highlighting one attribute, that the object being studied is a contemporary phenomenon. Thus, Yin's definition seems to provide more complete attributes in understanding the material being examined.

Furthermore, Humphrey and Scapens (1996, p.94) supported the use of the case study in accounting research:

> *We believe that case studies of accounting practice are a vital, albeit not the only, way of informing such debate and enhancing understanding of both the day-to-day organizational complexities of such practices and the interrelated influence of wider social and political contexts. However, knowledge developed through case studies will be dependent on the way the cases are constructed and their findings communicated.*

The advantage of a case study is that it can provide a clearer picture of accounting practice in relation to its larger social context, as it can connect individual activities at the micro level to their environmental setting at the macro level (Vaughan, 1992).

Apart from these strengths, a case study as a research strategy also has its limitations. There is a common criticism that case-study research does not provide a generalizable conclusion (Hägg & Hedlund, 1979; Tellis, 1997; Dul & Hak, 2008) because, unlike a survey, it usually does not employ a larger set of data, instead using one more cases of the particular phenomena. Case-study research is also criticized because it cannot test hypotheses (explanatory); rather, it can only generate hypotheses (descriptive) (Hägg & Hedlund, 1979).

Aaltio and Heilmann (2010) argue that the case study is idiographic in nature and this aids researchers in understanding the object researched within its particular context. For instance, there is no single worldwide government system; examples range from autocratic to democratic. Even countries that embrace democratic system differ significantly in many of their attributes. This is because a single country does not operate in a vacuum, but exists within particular or distinct social, cultural, political and economic systems. To force case-study research to produce a generalizable conclusion could be considered futile, as it goes against the particular nature of qualitative research itself (Neuman, 2006).

In conclusion, the adoption of the case study as the research strategy of this study is considered to be appropriate due to its strength in conveying a holistic and rich understanding of issues within their environmental setting. It is consistent with the objectives of this study, which are to understand and analyze the practice of accountability reports exercised by Indonesian local governments following decentralization reform.

4. The case-study research design

Trochim (2006) noted that research design generally serves as guidance that allows researchers to focus on elements and procedures of research so that they keep focused on addressing their research questions. According to Yin (2003, p.21), the research design of a case study involves "five components: (a) a study's questions, (b) its propositions, if any, (c) its unit(s) of analysis, (d) the logic linking the data to the propositions, and (e) the criteria for interpreting the findings".

McDonald (2010) asserted that 'how and why' are typical questions of case-study research and have been worthwhile to facilitate researchers in achieving their research's objectives. Yin (2003) pointed out that propositions, defined by Neuman (2006, p. 58) as "a theoretical statement about relationship between two or more concepts" are not compulsory for a case study.

The unit of analysis is "the major entity being analyzed in the study" (Fletcher & Plakoyiannaki, 2010, p. 838). It can be an individual, a group of individuals (for example a family or professional association), a social category (such as social class or gender) or an organization or individuals within an organization (Neuman. 2006).

Yin (2003) noted that both the logic linking the data to the propositions, and the criteria for interpreting the findings components are useful in determining the stage of data analysis in case-study research. Pattern matching is one of analytical tools used in interpreting and analyzing data (Das, 2010). Pattern matching contains "matching an observed pattern (a pattern of measured values) with an expected pattern (a hypothesis) and deciding whether these patterns match (resulting in a confirmation of the hypothesis) or do not match (resulting in a disconfirmation)" (Hak & Dul, 2010, p. 663).

Considering this study does not test hypotheses and its objectives (as mentioned in in the introduction), this study does not employ pattern-matching; instead, it uses an iteratively circular method based on three elements— notice things, collect things, and think about things— to link data and to interpret findings (Seidel, 1998, p.2). Aaltio and Heilmann (2010, p. 66) shared that view by saying that:

> *A researcher and a research object interact constantly with each other in a case study, and maintaining mutual trust is, therefore, a part of the research process. In the results, the objective is to understand and interpret thoroughly the individual cases in their own special context, and to find information concerning the dynamics and the process.*

The method adopted to interpret the findings will be described in more detail in the section on data analysis. In short, the role of research design is vital in guiding and directing the researcher to address the study's objective.

5. Research questions

This study has two research questions: (a) how does local government prepare its annual accountability reports? and (b) how does local parliament use the accountability forum to evaluate the annual accountability report submitted by local government?

According to Yin (2003, p.22), "the case study strategy is most likely to be appropriate for 'how' and 'why' questions". Thus, research questions posed in this study meet the criterion for using a case-study strategy.

Considering the nature of qualitative research which relies on interpretive or critical social science (Neuman, 2006), this study is not intended to examine hypotheses, rather it is directed to understanding the practice of accountability reports as applied by Indonesian local government as well as the role of local parliament in assessing such reports. By doing so, this study can capture and discover the meaning of such practices within their unique contexts (Aaltio & Heilmann, 2010).

According to Mills et al. (2010) there are three categories of case-study research: exploratory, descriptive and explanatory. Woiceshyn (2010) noted that exploratory and descriptive case studies only provide a story and do not offer more explanation related to substantial factors influencing the object being studied. In a similar vein, Aaltio and Heilmann (2010) argued that case-study research is not only a description of data, but a plausible method that employs interpretation and analysis. This study, therefore, attempted not to stop at exploratory and descriptive case studies, but rather covers the explanatory area of research as well.

Initially, to carry this study into this explanatory case study category was very challenging. Interpreting and analyzing qualitative data, dealing with (typically abstract) description was not an easy task. The difficulties started to become manageable when the theoretical framework of this study was written. The framework allowed the authors to connect the data collected with relevant theories and everything looked clearer than before. This is consistent with the view expressed by Scapens (2004) that a sound theoretical framework could facilitate authors in interpreting data collected in a case-study research.

The unit of analysis of this study is a local government in Indonesian, while each person within the local government under study (LGUS hereafter) being interviewed is treated as a key informant in the context of the organization being studied. This approach is supported by previous case-study research, including Selznick's (1949) research investigating the Tennessee Valley Authority, in which the unit of analysis was the organization itself, and Rains's (1984) study of the Boys' Farm.

6. Data collection: 'Unlocking' the gate of access

Before data collection could begin, the authors of this study had to obtain permission to access the LGUS office. Six months before the site visit, an official within the LGUS was contacted via e-mail and telephone. In doing so, the authors assumed that permission would be granted relatively easily, as this process was facilitated by an insider. However, relying solely on this official was not enough, as the official encountered difficulty in explaining the nature of this study using an interpretive paradigm (that is, that it depended on lessening the distance between the researcher and the object of study) to the relevant authority. The relevant authority within the LGUS could not make a decision whether to grant permission or not. This occasion confirmed the view articulated by Irvine and Gaffikin (2006, p. 122) that "negotiating an access agreement is crucial to the success of the project."

Considering this issue, a decision was made to seek permission in person from the relevant official. A meeting with the relevant official was then conducted in early September 2008. In the meeting, the nature of this study was explained to the official so that he could understand and thereby give permission to access the LGUS office. He then issued a formal letter certifying that research on the practice of accountability reporting in the LGUS office could be conducted from December 2008 to June 2009.

From the meeting, the authors also obtained worthwhile information concerning previous research conducted within the LGUS. The official said that the way the authors proposed to conduct research was very different from that of previous researchers. The official further explained that these prior researchers had simply interviewed some relevant informants and collected the data they needed. In contrast, this study required prolonged engagement in the field to permit direct observations over time of the phenomena being studied. In collecting data, this study uses four sources of evidence: interviews, direct observations, documentation and archival records as suggested by Yin (2003) and Dul and Hak (2008). The next sub-sections describe these sources of evidence in more detail

6.1. Interviews: The advantage of sharing the local language

This study mainly collected data from interviews. Open-ended interviews were employed during the field research, as suggested by Yin (2003). The open-ended interview is "a type of survey research question in which respondents are free to offer any answer they wish to the question" (Neuman, 2006, p. 286). The open-ended interview was chosen to allow a "free-flowing discussion" during the interview as suggested by Mir and Sutiyono (2013, p. 107).

In recruiting the potential respondents, the authors began by understanding the process of preparing local-government accountability report practiced by the LGUS. Under the LGUS, there are 74 work units (including nine bureaus) called *Satuan Kerja Pemerintah Daerah* (SKPD). A task force was formed by the LGUS to collect accountability reports from work units, which are then compiled into the LGUS accountability reports.

The task force sends a formal request to work units to submit their accountability reports. Each work unit sends the LPPD and LKPj to the task-force secretariat at the LGUS Bureau of Governance. The reports are compiled and summarized, and the ILPPD is generated. The accountability reports are then handed over to the governor as the head of the LGUS. The reports, subsequently, are submitted to the three entities: the central government, the local parliament and the public.

The number of respondents are interviewed in this study are 15, including a member of the local parliament (DPRD). Criteria employed in selecting the potential respondents were (a) they were knowledgeable about local-government accountability reporting; (b) they were willing to be involved in this study voluntarily. The specific protocol and guideline referred in conducting open-ended research question were (a) the actual stream in case study interview is likely to be fluid rather than rigid, therefore risks, discomforts, and inconveniences can be minimized; (b) the use of audiotape to record the interview was subject to consent from the respondents.

In recruiting the potential respondents, the authors relied on generating a good rapport with them. The authors had fostered good relationship with some potential respondents long before this study was conducted through the sharing of thoughts and constructive discussion. To enhance understanding of the practice of local-government accountability reporting in the LGUS, the authors also conducted an interview with a member of the local parliament. A good relationship with this participant was gradually fostered.

The process of participant recruitment was subject to the ethical and information sheet approved by Human Research Ethics Committee regarding: (a) that their involvement in this study was voluntary; (b) that they may withdraw their participation from this study at any time; and that (c) confidentiality is assured (participants will not be identified in any part of the research).

The interviews ranged from 10 to 30 minutes, subject to the consent and availability of the respondents. Initially, the authors wished to use a digital recorder to record the interviews; however, having learned that respondents in the LGUS office were reluctant to speak openly if the interviews were recorded, notes were taken instead. The decision not to record the interviews is justified by the work of Hayes and Mattimoe (2004) and Moeran (2009). Hayes and Mattimoe (2004, p.371), for instance, stated that:

> *At the start of a study, you may plan to tape all interviews. However, this pre-determined strategy might have to be modified if tape-shy respondents appear in your study cohort. As they are the providers of the information you seek, you must be prepared to play the game their way, adapting your initial strategy accordingly*.

Although most of the participants did not openly express their objection, the reluctance could be sensed and perceived from their gestures. For instance, the authors once encountered difficulty in getting data from Mr. C2, an official within the Bureau of Organization since the official had not known the authors previously. Mr. C2 said, "Each official here is subject to a certain code of conduct to keep the secrecy of the organization, including data given to outsiders, unless it is used for good purposes". Dealing with this situation successfully was based on one of the researchers' knowledge of the local culture; and ability to use the native language, Banjarese. Using this cultural and linguistic base, the researcher was able to convince the official that this study would be conducted in an ethical and responsible manner and that their involvement as participants in this study was voluntary and would be treated respectfully. Finally, the conversation flowed more cordially.

That experience suggests that having a shared culture with the respondents provides advantages, particularly in gaining further information. This is in line with the work of Scapens (2004) who recommended that the case-study researcher should have excellent language skills (including knowledge of the local language) in communicating with both the subject of and the audience for the research.

6.2. Direct observations: opportunity to feel 'what is going on

Direct observations play an important role in providing additional information, as well as shedding more light on the topic being studied (Yin, 2003; Tellis, 1997). Direct observations allowed the authors to have a deeper understanding of the practice of accountability reporting in the LGUS. Direct observation conducted should meet some criteria: (a) providing inputs that allowed this study to carry out a process of triangulation; and (b) offering insights about what really happened during the course of local-government accountability reports preparation and evaluation of the local-government accountability report held by the local Parliament.

The specific protocols employed during direct observation were: (a) securing consent from the relevant authority of the event or meeting being observed; (b) acting to minimize the discomfort and inconvenience of researchers presence; (c) the use of audiotape to record the interview was subject to consent from the relevant authorities and/or participants. The notes taken during the day were re-written in the evening in order to look neat and organized so that researcher could reflect on them.

This kind of source data allowed the authors to identify who were the real actors involved in the preparation of accountability reports. For instance, according to a head of the LGUS decree No. 188, 21 people were assigned to prepare the accountability reports. However, direct observation in the field found that only four actors were engaged in their preparation.

Thus, direct observations allowed authors to compare what was written in the gubernatorial decree and what was the reality. Another example, this study attended the forum in which the head of the LGUS discharged accountability of his administration before the members of the local parliament; direct observation allowed the authors to get the "feel" of what was going on.

6.3. Documentation and archival records

Documentation and archival records strengthen research and provide information that may not be available from other sources (Yin, 2003; Tellis, 1997: McDonald, 2010). Yin (2003, p.87), for instance, noted that "the most important use of documents is to corroborate and augment evidence from other sources". Yin (2003, p.86) further explains that documentation includes "administrative documents, formal studies or evaluation, and newspaper clippings".

In the field, researchers collected all these types of documentation, such as accountability reports, accounting policies and some clippings from the leading local newspapers. To compare data obtained from the LGUS office, the authors also gathered data from external sources such as the Audited Financial Statement of the LGUS issued by the Supreme Audit Agency and the Indonesian Bureau of Statistics (BPS).

7. Data analysis: Blending various techniques

The process of analyzing data is a huge task because the data takes various forms, such as observational notes, narratives, organizational reports and external reports (Creswell, 1998). Marshall and Rossman (1999, p.50) portray this process as "messy, ambiguous, time-consuming, creative, and fascinating". Further, there is no single approach to analyzing data in qualitative research (Creswell, 1998; Dey, 2005; Lewis, 2007). This is because the method adopted is subject to influence form philosophical stances (Abdul-Khalid, 2009), traditions, disciplines, methodologies, school of thought (Lewis, 2007) and, the objective of research (Dey, 2005).

In the first stage of data analysis, the model proposed by Seidel (1998) provided insights on how to engage with this process of qualitative data analysis. Seidel (1998, p.1) described the process of qualitative data analysis as a cyclic pattern of "noticing, collecting, and thinking of interesting things". Seidel (1998, p.2) further highlighted that "[researchers] do not simply notice, collect, and then think, and then write a report"; the process is iterative, progressive, recursive (that is, allowing the researchers to identify requirements for evidence as they are thinking) and holographic (that is, at each step the researcher is simultaneously engaging in the others). The others, such as Leighton (2010), Bassett (2010) and Abdul-Khalid (2009), agree with Seidel (1988).

Furthermore, the process of iteration allows researchers to uncover further evidence (Seidel, 1998; Bassett, 2010); this, in turn, allows the study to rely on multiple sources of evidence, or triangulation. Neuman (2006, p.149) defined triangulation as "the idea that looking at something from multiple points of view improves accuracy". Aaltio and Heilmann (2010) noted that the use of triangulation allows the researcher to compare data collected from various sources, thus increasing accuracy (Neuman, 2006, p.149), reliability (Aaltio & Heilmann, 2010, p.71), and offering more comprehensive knowledge (Miller & Fox, 2004, p.36).

Further along, the work of Marshall and Rossman (1999) was used to enrich and complement the model suggested by Seidel (1998). Marshall and Rossman (1999, p.152) put forward six general phases of data analysis: "(a) organizing the data; (b) generating categories, themes, and pattern; (c) coding the data; (d) testing the emergent understanding; (e) searching for alternative explanations; and (f) writing the report".

They further explained that data reduction and interpretation occurs in each phase of this process. The process demands that the researcher be dynamic and reflective in dealing with data reduction and interpretive activities as well as directing the next step in the research. This is in line with Lloyd-Jones (2003) and Frost et al. (2010), who argued that the role of a qualitative researcher is significant in shaping and directing the research, and requires the researcher to think reflectively to make sense of the object being studied.

In this study, the data was manually analyzed using the model and procedures developed by Seidel (1998) and Marshall and Rossman (1999). In the first stage, Seidel's (1998) model guided the research by allowing the researcher to understand the process of data gathering in qualitative research. In the further stages, analytic procedures developed by Marshall and Rossman (1999) gave useful guidance in how to reduce and interpret data. Data reduction, as suggested by Marshall and Rossman (1999) encompasses three procedures: organizing the data; generating categories, themes and patterns; and coding the data, while the other three procedures they refer to are employed for interpretation and writing activities (see Table 1).

Table 1. Application of the six phases of Marshall and Rossman (1999)

Activities	Phases	Actions taken
Data reduction	Organizing the data Generating categories, themes and patterns Coding the data	The detailed interviews were transcribed and translated into English, and systematically organized, together with observational notes and relevant documents and archival records. The organization was based on the themes relevant to this study's objectives: 1) the process of accountability-report preparation; 2) the organizational culture of the LGUS; 3) accountability reports as a socially-constructed practice; 4) power and patronage; 5) decoupling; 6) the contents of accountability reports; 7) performance measurement; 8) institutional isomorphism; 9) accountability forums; and 10) local parliament's response to the report submitted. Interviews of respondents were coded by letter to allow readers of this study easier in understanding the flow of its discussion.
Interpretation & writing of the report	Testing the emergent understanding Searching for alternative explanations Writing the report	The data collected was analyzed using a method appropriate to the interpretive paradigm adopted for this study. Lloyd-Jones (2003) and Lodico et al. (2010) asserted that qualitative research is closely related to inductive reasoning: "qualitative researchers believe that full understanding of phenomena is dependent on the context; they use theories primarily after data collection to help them interpret the patterns" (Lodico et al., 2011, p.11). This view was also shared by Frankel and Devers (2000) who noted that what the researcher has understood from the previous stage of the research significantly influences further stages of the research process. Therefore, this study draws on inductive reasoning in analyzing the data collected. In this study, emergent understanding was not tested, as this study did not test hypothesis. Rather, it was re-seen from other viewpoints (triangulation) for gaining comprehensive knowledge as suggested by Miller and Fox (2004). Following the previous step, it allowed the authors for searching alternative explanation for this study. For instance, this study found that accountability forums held by the local parliament were largely ritualistic, as they simply fulfilled the provisions without having significant impact on performance of the LGUS in delivering public services. Why did it happen? A historical perspective of analysis is prepared to address that issue.

8. Conclusion

The main objective of this article is to reflect on the case-study methodology used in recent research to understand the practice of accountability reporting within the local government under study (LGUS) in Indonesia. Fuller findings of this study can be seen in Hudaya, Smark, Watts and Silaen (2015). This article elaborates on how case-study research can serve a pivotal role in uncovering and connecting such practice with its socio-cultural context. In this sense, the idiographic nature of the case study, sometimes viewed by critics as a shortcoming of case study research, is also an important strength in placing research in its appropriate context. The process of case study research undertaken for this study has helped the authors a great deal in observing, collecting, reflecting, analyzing and understanding data in a particular context within which the accountability practice under study operates.

From a research method standpoint, this study uses a case-study research strategy to contribute to the body of literature on accountability in the public sector, particularly on the practice of accountability reporting in a developing country. The majority of studies relating to accountability reporting in the public sector have been conducted in developed countries using surveys. Likewise, developed countries have been the context for research on accountability using the case-study approach. There is quite limited research relating to accountability reporting in developing countries, particularly in Indonesia.

In terms of organizational culture of local government, for instance, this can be well comprehended through case-study research. This was possible because case-study research drives researchers to enhance their "understanding of both the day-to-day organizational complexities of such practices and the interrelated influence of wider social and political contexts" (Humphrey & Scapens, 1996, p.94). Thus, the use of this research strategy for future research conducted in institutionalized environment can be recommended.

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