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Kajian Teori Sosiologi Hermeneutika Serta Pemanfaatannya Dalam Penelitian Akuntansi Interpretive

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Abstract

This paper aims to examine the use of sociological theory Hermeneutics to discuss and interpret social reality. In addition this paper also aims to discuss the appreciation, criticism and hermeneutics in accounting research utilization Interpretive research aims to obtain an interpretation of the reality of live. The findings of the study is not to generalize the interpretive paradigm. This paradigm is more likely to reveal findings that are local, emphasizes contemporary and kedisinian-ideographic research. With its ideographic nature, this paradigm is not separated from the element of subjectivity and value-laden (full value) of the researcher. For this paradigm none of objective science and free value throughout the construction process involved the theory of man in it (Triyuwono, 2006). Achievement of the goals of this research can be done using a variety of sociological theory approach. There is an assortment of sociological theory that can be used to achieve this goal, among other interpretive research: ethnography, phenomenology, symbolic interactionism, grounded theory, hermeneutics, institutional theory, structuration theory and others. This paper will review the use of deeper sociological theory Hermeneutics Interpretive research.

Keyword : hermeneutics, interpretive, ideographic, research, paradigm, value, laden,

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