CHAPTER III

RESEARCH METHODOLOGY

This chapter provides methodology of the present research that has been developed to answer the two research problems, i.e. (1) the representation of the Indonesian Tax Amnesty Program in *the Jakarta Post* online newspaper and (2) the underlying ideology of *the Jakarta Post* newspaper with regard to the issue. The methodology comprises research design, data collection, and data analysis manifested in the research. In Research design (Section 3.1), it is explained how the research is conducted. Meanwhile, in Section 3.2, several steps to collect the data are elaborated. Lastly, in data analysis (Section 3.3), it is described how the data are analysed throughout the research.

3.1   Research Design

Research design can be interpreted as a plan or a strategy detailing the approach to be applied for collecting and analysing data which has to be relevant to the research problems (Kothari, 2004). An appropriate research design becomes a crucial part and important to be set for conducting a study. Therefore, to properly answer the research questions regarding the representation of the Indonesian Tax Amnesty Program in *the Jakarta Post* newspaper as well as the underlying ideology with regard to the issue, the present research employs a qualitative method.

The qualitative method is applied in the present research as the basic principle of methodology. Qualitative research is relevant to the study of social relations (Flick, 2009) and has interests in how humans structure themselves and their settings, and interpret the phenomena around them (Berg, 2001). Moreover, Angouri (2007) also notes that qualitative approaches are valuable in providing in-depth or rich data (as cited in Litosseliti, 2010). Therefore, this method is considered corresponding with this study since the goal of the present research is to result in a comprehensive analysis on investigating how such a national newspaper views national program namely Tax Amnesty based on its shared ideology(s).

Furthermore, since the examinations of representation and underlying ideology in this research are carried out from a critical perspective, the qualitative method, thus, is going to be applied by conducting critical discourse analysis. Van Dijk's (2009) Sociocognitive Approach to CDA is chosen for this research as this model does not merely focus on the analyses of discourse and social aspects, but also on cognition. Therefore, either knowledge, opinions, or ideologies which are classified both into social and cognitive aspects manifested in discourses can be analysed by relying on the Sociocognitive approach.

3.2   Data Collection

The data used for this research are in the form of news articles published in an online newspaper, namely *the Jakarta Post*. All of the articles discuss the issue of the Indonesian Tax Amnesty Program 2016. The online newspaper is chosen due to several reasons. First, it has a status as a national newspaper in Indonesia. Second, its tagline "Always Bold. Always Independent" makes the newspaper well-known with its state of being free of control by any parties or corporate interests. Furthermore, the target readers of the selected newspaper are commonly known as expatriates or business people. Therefore, it is assumed that the issue of the tax amnesty will be very relevant and significant for the readers of *the Jakarta Post*. Regarding the steps to collect the data, generally, there were three steps which had been conducted to collect the data: searching for all news articles on tax amnesty on the website of *the Jakarta Post,* sorting out the news articles based on publication time, deciding which news articles to select based on the most relevant topic.

The first step taken for this research was browsing all news articles which contained the topic of the tax amnesty program published by *the Jakarta Post* (http://www.thejakartapost.com). The data would be limited to the news articles published from June 28th, 2016 (the day in which the tax amnesty program was officially passed into law) to March 31st, 2017 (the last day of the program). Manually counted, there were about 190 articles found as results for key word "tax amnesty" in the search box of *the Jakarta Post* website particularly from the column "NEWS".

The news articles were, then, sorted out based on the specific publication times. Since the tax amnesty program was basically divided into three rounds, i.e. July 1st, 2016 – September 30th, 2016 for the first round; October 1st, 2016 – December 31st, 2016 for the second round; and, January 1st, 2017 – March 31st, 2017 for the last round, some particular days could be considered as crucial and decisive points for the success of the program. For this reason, the data of the research were focused only on the articles published on the day in which the program was passed into law, also the articles that were published on the first and (near) the last days of each round of the program.

Lastly, since the articles published on the aforementioned times might consist of irrelevant topics for this research that are to investigate the representation of the Indonesian Tax Amnesty, the news articles were, then, read one by one. Two criteria were taken into account to decide which news articles would be selected for the research: the articles mentioned Tax Amnesty either in the headlines or the lead paragraph, and the articles in which Tax Amnesty was as the main focus of the articles. As a result, there are 10 news articles from *the Jakarta Post* online newspaper chosen for this research. The list of the articles is presented as follows:

Table 3.1 Data Collection

Text	Title	Publication Time	Writer	Source
1	House passes tax amnesty bill into law	Tuesday. June 28, 2016	Erika Anindita Dewi	http://www.thejakartapost.com/news/2016/06/28/house-passes-tax-amnesty-bill-into-law.html
2	Jokowi kicks off tax amnesty program	Friday. July 1, 2016	Ayomi Amindoni	http://www.thejakartapost.com/news/2016/07/01/jokowi-kicks-off-tax-amnesty-program.html
3	Tax amnesty to have positive impact on IDX	Friday. July 1, 2016	News Desk	http://www.thejakartapost.com/news/2016/07/01/tax-amnesty-to-

				have-positive-impact-on-idx.html
4	Crowds swarm for amnesty	Friday. September 30, 2016	Prima Wirayani	http://www.thejakartapost.com/news/2016/09/30/crowds-swarm-for-amnesty.html
5	Tax amnesty surpasses expectations in first round	Friday. September 30, 2016	Liza Yosephine	http://www.thejakartapost.com/news/2016/09/30/tax-amnesty-surpasses-expectations-in-first-round.html
6	First phase of amnesty ends on high note	Saturday. October 1, 2016	Prima Wirayani and Moses Ompusunggu	http://www.thejakartapost.com/news/2016/10/01/first-phase-of-amnesty-ends-on-high-note.html
7	Tax amnesty losing pace in second phase	Wednesday. December 21, 2016	Anton Hermansyah	http://www.thejakartapost.com/news/2016/12/21/tax-amnesty-losing-pace-in-second-phase.html
8	'Follow 3rd round of tax amnesty or face law enforcement'	Wednesday. January 4, 2017	News Desk	http://www.thejakartapost.com/news/2017/01/04/follow-3rd-round-of-tax-amnesty-or-face-law-enforcement.html
9	Taxpayers crowd tax offices for last day of tax amnesty	Friday. March 31, 2017	Ahmad Bayuny	http://www.thejakartapost.com/news/2017/03/31/taxpayers-crowd-tax-offices-for-last-day-of-tax-amnesty.html
10	Tax offices open until midnight on Friday	Friday. March 31, 2017	News Desk	http://www.thejakartapost.com/news/2017/03/31/tax-offices-open-until-midnight-on-friday.html

3.3 Data Analysis

As has been explained, the selected data for this research consist of ten online news articles published in *the Jakarta Post*. The data were analysed by employing a qualitative research method to produce a comprehensive textual analysis of the news articles. The qualitative method were, then, realised by conducting a critical discourse analysis framed by van Dijk (2009). This model of CDA which is known as Sociocognitive approach takes discourse, social, and cognitive analyses into account. Therefore, the present research has applied this approach to CDA to find out how the Indonesian Tax Amnesty Program is represented in the selected newspaper. In addition, the ideology embedded in the representation can also be uncovered. Following the approach, the analysis of the data involves the semantic macrostructures of discourse that was modified based on the needs of the present research. In conducting the analysis, the following steps of analysis are taken.

To start with, each of the selected articles was analysed by applying macrorules analysis to derive macropropositions (global level of discourse) from (micro-) propositions at the local level of discourse. The entire content of each article was first segmented into paragraphs to show the macropropositions of the texts, fragments by fragments. The segmentation of each paragraph of the text is exemplified in Table 3.2.

Table 3.2 Paragraph Segmentation

Fragments of Text	
Par. 1	It might have been a once-in-a-lifetime sight: hundreds, nearly a thousand, people flocking to the Taxation Directorate General's headquarters in South Jakarta to register for the government's ambitious tax amnesty program.
Par. 2	Some groups of people were seen taking "wefies" as if they were having a gleeful holiday. Some others were placidly browsing the internet on their mobile phones to dispel their boredom.

Par. 3	The tax office even provided two big screens in its auditorium to entertain the taxpayers. Marvel's blockbuster Captain America was being screened when *The Jakarta Post* observed the room.
...	
Par. 18	"We, workers, have diligently paid our taxes, but these rich people and big corporations are being pardoned for not paying their taxes," Said Iqbal, head of the Confederation of Indonesian Workers Union (KSPI), said.

The macrorules analysis was employed by the application of deletion, zero selection, generalization, or construction. At this stage, macropropositions from the first level were derived. The number of propositions found later would decrease since the macrorules brought those propositions to another higher level of propositions.

To discover the overall topic of the texts, the next step conducted was undertaking semantic macrostructures analysis in each text. In this step, macrorules analysis was applied several times to reach the highest level of macropropositions (macrostructures at the third level). The highest level of the macrostructures could mean the overall topics of the texts. The analysis of semantic macrostructures or topics was necessary to be conducted since the global meanings of discourse might embody the most important information of discourse and influence the structures of a discourse (van Dijk, 2009).

Finally, the results of the macrostructures analysis were interpreted to find out the representation of the Indonesian Tax Amnesty. As for the very last stage of the analysis, the underlying ideology of *the Jakarta Post* newspaper was investigated based on the representation found previously. Therefore, the research has finally answered the two research questions, i.e. (1) the representation of the Indonesian Tax Amnesty Program in *the Jakarta Post* online newspaper, and (2) the underlying ideology of *the Jakarta Post* newspaper with regard to the issue.