

Epistemological Approaches and Pluralism in Accounting Research: beyond the dominant paradigm

Abordagens Epistemológicas e Pluralismo na Pesquisa em
Contabilidade: para além do paradigma dominante

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ABSTRACT

The dominant scientific knowledge in accounting is reductionist and carries the ontological, epistemological and methodological assumptions of the paradigmatic approach in which it was developed, i.e., in the overwhelming majority it does not take into account the conceptual framework, values, beliefs, and subjective understanding moved by the players. Thus, the aim of this article is to provoke a reflection on the dominant theoretical paradigms in accounting research, evidencing the importance of alternative approaches. From the methodological point of view, the “state of the art” of accounting research will be surveyed, fitting this research into the type of theoretical essay or review of the main literature. Therefore, it

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was assumed as a starting point — how to enrich accounting information, through the contribution of interpretive and critical paradigms, given the recognized epistemological limitations of functionalist approaches. This article, starting from the typology developed by Burrell and Morgan (1979) — two dimensions, four paradigms —, revisits different epistemological possibilities and presents reflections on the contribution of these approaches to research, identifying assumptions, advantages and limitations of each paradigm. In this article, we conclude that it is a mistake to stigmatize the different theoretical paradigms to the extent that all are legitimate; only concrete research, carried out in their respective paradigms, can be considered appropriate or not. This epistemological reflection is relevant to the current debate to the extent that there are editorial policies that refuse the publication, regardless of its intrinsic value, when research does not fit the dominant paradigms (Baker and Bettner, 1997).

Keywords: Accounting, Epistemology, Functionalist approaches, Interpretative approach, Radical approach

RESUMO

O conhecimento científico dominante em contabilidade é reducionista e acarreta consigo os pressupostos ontológicos, epistemológicos e metodológicos da abordagem paradigmática em que se desenvolveu, ou seja, na sua esmagadora maioria não leva em conta o quadro conceitual, valores, crenças e entendimentos subjetivos em que os atores se movem. Assim, o objetivo deste artigo é provocar uma reflexão sobre o paradigma teórico dominante na investigação em contabilidade, evidenciando a importância de abordagens alternativas. Do ponto de vista metodológico, será feito o levantamento do “estado da arte” da pesquisa em contabilidade, enquadrando-se esta pesquisa no tipo de ensaio teórico ou de revisão da principal literatura. Para tanto, assumiu-se como questão de partida — como enriquecer a informação contábil, através da contribuição dos paradigmas interpretativo e crítico, dadas as reconhecidas limitações epistemológicas das abordagens funcionalistas. Este artigo, partindo da tipologia desenvolvida por Burrell e Morgan (1979) — duas dimensões, quatro paradigmas —, revisita diferentes possibilidades epistemológicas e apresenta reflexões sobre a contribuição destas abordagens para a pesquisa identificando pressupostos, vantagens e limitações de cada um dos quatro paradigmas. Neste trabalho, chega-se à conclusão de que é um erro estigmatizar os diferentes paradigmas teóricos, pois todos são legítimos; apenas, as pesquisas em concreto, efetuadas nos seus respectivos paradigmas, podem ser boas ou más. Esta reflexão epistemológica é relevante para o atual debate na medida em que há políticas editoriais que recusam a publicação, independentemente, do valor intrínseco da pesquisa que não se enquadre no paradigma dominante (Baker e Bettner, 1997).

Palavras-chave: Contabilidade, Epistemologia, Abordagens funcionalistas, Abordagem Interpretativa, Abordagem radical

1. Introduction

Boaventura Sousa Santos, in his *Introduction to a Post-modern Science*, wonders, in the chapter entitled “From dogmatization to de-dogmatization of modern science” whether the current crisis with which science is struggling, will be a crisis

of growth or of degeneration and also adds that crises of growth take place at the level of the disciplinary matrix by expressing through his own dissatisfaction on basic methods or concepts hitherto used — the dissatisfaction that will be able to arise from the presence of viable alternatives (Santos, 1989, pp. 17-18). This work fits into this context of crisis of growth of the Accounting Sciences as discipline.

For Kuhn, as an author that uses the expression crisis of growth (1970:182), the scientific knowledge is continuous and is not developed by dialectical dichotomies or revolutionary leaps. The development of mature science goes through two moments: the first corresponding to the moment of full community acceptance of the paradigm, resolving all issues and providing solutions; the second, concerning the crisis stage once paradigm becomes unable to provide solutions and reveals incoherencies and mistakes (Kuhn, 1970).

A paradigm, in the stage of regular science, reveals great activity in production and accumulation of knowledge; in the problematic stage it does not provide any explanation to certain issues that, upon reaching major proportions, provoke the paradigmatic crisis (Bilhim, 1995, p.27).

A disciplinary matrix, such as accounting, which has embraced, since the end of the World War II, theories from other areas of the social sciences, such as economics, sociology, psychology, concerning less of their philosophical foundations, and presents a crisis of growth, at a certain point of the life cycle, as the one identified by Kuhn.

Thus, to understand and clarify this crisis, manifested through different and concurrent conceptual frameworks and analysis models and methodological devices, an explanation of its underlying epistemological presuppositions to the different works of research shall be provided. Without this awareness, there is a danger for the researchers to remain entrenched in well-defined position and for the dominant paradigm to be neglected, stifling the alternatives. And when this happens, the constructive academic debate can become asphyxiated. It is, therefore, with the aim of making the point of the situation of this question that this work is presented, taking into account as a starting point the of Brazil and Portugal.

In Brazil, Nascimento, Junqueira and Martins (2010) analysed the Management Accounting strictly and based on the theoretical platform, research strategies, theoretical approaches and paradigmatic perspectives adopted in the research and concluded that, with regard to research paradigms, 97% of Brazilian literature follows the functionalist paradigm, while 3% adopts interpretative, critical or post-structuralist paradigms. Martins and Zanchet (2012) also focused their analysis in the Management Accounting and complemented that the research developed by positivist approaches, uses statistical methods and techniques and has no strength in the analysis of the results obtained.

Brazil seems to reveal its willingness open itself to new theoretical horizons outside the dominant functionalist paradigm, particularly among young generation of researchers, however it faces problems with the lack of openness in the editorial policies of many magazines, a lack of mentors within universities, who might conduct research outside of the theoretical support of the neoclassical economy, the absence of disciplinary units in which accounting would cross over other disciplinary matrices, as well as social, cultural and political processes (Lourenço; Sauerbronn, 2016).

Portugal — for the fact of being geographically located in Europe and integrating the European Union and not suffering any influence from the USA as Brazil — seems to reveal greater openness to these new alternative approaches in the Accounting disciplinary branch. Maria João Major and Rui Vieira's work entitled "Accounting and Management Control: Theory, Methodology and Practice" (2017), which unifies a notable set of professors in the field of Accounting from different higher education institutions, can be considered as an expression of the "state of the art" in the country regarding this openness to alternative approaches in the field of Accounting research.

Accounting Sciences Researchers, who profile the dominant epistemological approach, assume that the research concerns with the development of management techniques and technologies, rather than abstract theorizing and social issues, which belong to other fields. However, this distinction is still artificial and lead to a understanding impoverishment of Accounting knowledge as it can have repercussions in the relevance and usefulness of Accounting research.

Therefore, the aim of this work is to contribute to this discussion and stimulate reflection about the theoretical paradigm prevalent in Accounting research. A central idea behind this article is that certain fundamental theoretical and philosophical assumptions underlie any research work and that a totally objective and neutral research does not exist (Hopper and Powell, 1985). This is the reason why the assumptions underlying any research must be recognized and evaluated by the researchers.

Therefore, it is important to promote a dialogue with several authors, in order to point out the possibility of pluralism and coexistence of knowledge of different natures regarding Accounting in Brazil and Portugal. For this reason, the relevance of the contribution to this work to the question under study can be summarized as follows: i) to stress out the role of other epistemological approaches other than the functionalist ones in the area of Accounting research; ii) to promote pluralism and epistemological wealth; iii) to extend the research agenda by fostering epistemological discussion.

2. Methodology used to conduct the study

Accounting regimes serve for recognition of the transactions that affect the assets belonging to public or private entities, particularly, incomes and expenses. For some scholars, Management Accounting is an extension of Financial Accounting and for others, each one these fields has its own specificity.

This article assumes that Accounting Sciences, whether managerial and financial or public, has to do with integrated management knowledge and in particular provides essential information for decision to be made by managers and stakeholders, whether internal (senior and middle management), or external to the organization (shareholders, suppliers, customers, citizens, amongst others).

In view of the above, the problem situation of this article can be outlined as follows: i) Functionalist approach as the dominant paradigm in Accounting Studies; ii) this epistemological posture has been overrun, due to the influence of the act of observing by motives and preferences of the observer, and due to the support provided by the Accounting to create the facts that it reports, distorting practice (Hopwood, 1987); iii) this results in the need to know whether the interpretive or critical paradigms can be able to enrich this knowledge (Ryan et al., 2002).

It is important to stress out that, for the purposes of this work, the premise that management accountancy has its relevance lost is adopted (Johnson and Kaplan, 1987; Borinelli et al. 2005). Thus, the starting question (Quivy, 1992, pp. 28-44) that this work seeks to provide the answer: Can the insufficiencies pointed out to the dominant functionalist paradigm in Accounting research be surpassed to a level of being expected that Accounting will recover its lost relevance?

This article is considered as essay, as it is a structured, formal, discursive, logical, reflective and argumentative work; since it is expected to address an issue by using theoretical and empirical studies.

The force of the essay, as Meneghetti rightly refers “despite not being linked to methodological rigor like the scientific production, what makes an essay a strong method is its reflexive characteristic of understanding reality”. “The essay does not require empirical evidence, even if it has been able to present itself as a confirmation element of assumptions. This is the permanent reflection, in which the centrality of its force is less evident in empirical terms, and more evident in the attributes of reason in which that reality thinks” (Meneghetti, 2011, pp. 322-326).

In the methodological dichotomy between quantitative and qualitative research, this work is included in qualitative research, as this essay enhances a particular importance to aspects associated to qualitative changes occurred in the analyzed phenomena. “The use of qualitative approaches in Accounting and Management Control research has been subject of a significant development, leading to a growing debate over the contribution of this approach” (Vieira; Major, 2017, p. 139).

The theoretical framework was based on the typology developed by Burrell & Morgan (1979): two dimensions and four paradigms. Provided the link between the Organizational theory and the Accounting theory (Sathe, 1978), Burrell & Morgan's (1979) work, which analyses and gathers organizational research in accordance with its main theoretical and philosophical assumptions, provides a useful link between both disciplines. Therefore, its classification matrix will be used hereunto to gather and review the different studies published in the field of Accounting.

3. Theoretical framework of the dominant paradigm

The theoretical framework of the aforementioned starting issue is processed in sociological matrix provided by Burrell & Morgan and adapted by Hopper; Powell (1985) & Ryan et al. (2002) in the context of Accounting Sciences.

The two independent dimensions, nature of the society and the nature of social sciences, are combined to form four mutually exclusive referential frameworks: functionalism, interpretation, radical humanism and radical structuralism. In this sense, we must understand the existence of a subjective and objective continuum and of a radical regulation-change in order to classify the Accounting research.

Hopper; Powell (1985) & Ryan et al. (2002) adapt the matrix of Burrell & Morgan (1979) when referring to the dominant paradigm in Accounting research, unifying both aspects in the original matrix — radical structuralism and radical humanism - into a single paradigm called “radical”. Thus, from now, the authors shall classify the dispersed existing literature within these three theoretical paradigms as mainstream, interpretation and criticism. (Figure 1).

The dimension associated to the Social Sciences, marked by the extreme “subjectivism” and “objectivism”, underlines the social reality. From the ontological point of view, or from being extremely “objectivist”, the social world and its structures can be considered as of an empirical and concrete existence, independent and preceding any individual cognition. For the extreme “subjectivism”, external reality is portrayed as just a product of individual consciousness, as the external social world consists merely of concepts and labels created by people to help them to understand reality and negotiate a shared conception of their nature with others.

Epistemology concerns with the nature of knowledge, with what forms it takes and how it can be conquered, constructed, verified and transmitted. The extreme “objectivism” assumes that knowledge can be acquired through observation and constructed from fragments, following the pattern of the natural sciences. And the extreme “subjectivism” assumes that knowledge possesses a subjective and essentially personal nature, where the social world can only be understood through the acquisition of knowledge of the subject research.

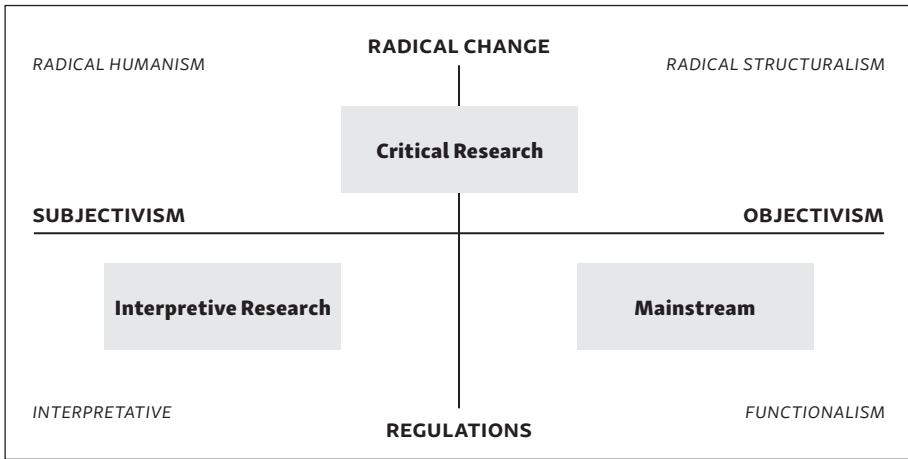


FIGURE 1. Matrix provided by Burrell & Morgan, adapted by Hopper & Powell (1985)

With regard to the assumptions on human nature, these are associated to the relationship between human beings and their environment. In the extreme “objectivism”, behaviors and experiences of individuals are considered to be determined by the structure and limited by their external environment. However, in the extreme “subjectivism”, people are seen as potentially autonomous and free, with the ability to create their own social environment.

The three sets of assumptions provided above have direct methodological implications. In the extreme “objectivism”, methodology observes the social world as the physical or natural world. Therefore, one tends to use the methods of the natural sciences to identify, explain and foresee social regularities and patterns as statistical techniques which are frequently used to test hypotheses and to analyze data collected by standard research instruments, such as questionnaires and survey forms. Instead, in the extreme “subjectivism”, the methodology accentuates the understanding of the social world through the analysis of the subjective issues that each individual generates, involving oneself in the situations and the daily life flows.

As for the second dimension, related to the nature of society and the manner it changes and transforms, it is marked by the extreme “Regulation” / “Radical Change”. Thus, it stresses out the processes related to the society change, defining two opposing approaches for society: the one which concerns with “regulation”, order and stability and expects to explain the reason why society tends to remain united and the other one focused on the fundamental divisions of interests,

conflicts and unequal distribution of power, providing the potential for “radical change”.

Figure 1 present a reference map or chart that allows the identification of epistemological positioning of the different researchers and respective epistemological approaches. Thus, in this Figure 1, functionalism positions itself in the quadrant marked by the extreme objectivism and regulation, and to that extent it is characterized as far as the Social Sciences by realism, positivism, determinism and by nomothetic methodology. It uses methodological devices of the natural sciences in order to support its objectivity, neutrality and generalization of its conclusions. It does not question the selective perception of its observers, the problematics of the relationship between subject and object, the conditions of the choice of the researching problems, nor the conceptual analysis frameworks or models.

The positioning of “functionalism” in the “objectivism” leads to the defense of the idea that all human action takes place in the context of a pre-existing social structure governed by regulations and/or laws that are different from the other social structures and, therefore, all human action is in some way pre-determined on variable rules of the context in which these take place. Moreover, its localization at the bottom of the figure, i.e., in the “regulation” leads to the acceptance of the idea that social structures are not inviolable, nor permanent and are prone to incremental changes, through regulatory processes driven by the actions of individual agents.

Once this framework is established, it is now possible to position different approaches and researches carried out in the field of Administration and, particularly, in the field of Accountings Sciences. Thus, we were able to easily verify that the set of classical administration theory typified by Taylor & Fayol is localized in the most objective region of the functionalist paradigm.

The large part of the research on conventional management accounting was based on this approach. The standard cost, for example, is linked to classical theory (Solomons, 1968). The “principles of administration”, defined by Fayol and by Limbledom for public administration, provide grounds for budgetary control (Bilhim, 2013; 2008). When defining administration as foreseeing, organizing, commanding, coordinating, controlling, Fayol places quotations as planning and controlling instruments, while theory of closed systems and of neoclassical economy are providing complementary grounds.

Along this same idea, the theory of closed systems allows the mechanistic analogy of thermostats to be explored and detailed in an accounting context. Neoclassical theory provides a basis for the marginal cost and financial management and reinforces the notions of control based on assumptions of the economic man, and organizations whose unitary purposes are led by control units. For example,

Horngren (1977) defines his general approach to Management Accounting as a conception of formal controls which provide congruence and incentive to the objectives through the use of technical tools.

A large part of conventional accounting can be placed, therefore, in the most objective and regulatory area of the functional paradigm. Organizations are treated as stable empirical phenomena that have, or should have, unitary objectives, usually maximizing profits. Human nature is constructed as rational and instrumental, but essentially passive.

Accounting as a control instrument serves to stabilize and program behavior by complying with submissions derived from organizational aims, and by monitoring their achievement through formal feedback. Regulatory compliance is reinforced by linking performance to the structures of economic return. Accounting information for decision making purposes is limited to economic valuations which might reveal alternatives providing profit maximization. Throughout the whole process, the economic and organizational is reiterated, allowing the accounting system to model social reality as material.

It turns out that Accounting research from 1950's to 1970's continued to thrive within this functionalist paradigm by using the neoclassical economic theory as a support. It is important to consider that for neoclassical economy, the information for the decision available free of charge; there is no uncertainty issues; and the decider — the owner — aims to maximize its utility, i.e., the profit. The problem to be researched included the following definition: i) dependent variable; ii) independent variables; iii) functional relationship between both. It also of the theory of agency and of transaction costs (Vieira, Major, 2017).

This functionalist perspective is marked by normativism and positivism. Normativism uses the normative theory to “prescribe”, i.e., it is dedicated to the “should be” expression; being centralized in the direct and indirect costs and in direct control of the workforce. Positivism uses positive theories to “explain” and “foresee” defining this type of research, as we call it nowadays as “quantitative and analytical research”.

From the 1970's onwards, economics lost its exclusivity of theoretically supporting research in accounting and other social sciences related, such as psychology and sociology. So, the relationship between the budget and its impact on individuals and vice versa was explored by the behavioral sciences and the impact of variables, such as dimension, structure, strategy, environment, culture, technology, on accounting and budget were supported by organizational studies, in particular by a contingency theory.

It is important to stress out that all this research developed in the field of the functionalist paradigm, as referred to by Hopper and Powell (1985) as mainstream

or dominant paradigm, has adopted a unified perspective. Even some researchers as Fox (1966) have defined pluralism as a more realistic approach to control the organizations.

This internal diversity is portrayed in the studies published by Bariff & Galbraith (1978), and by Bjorn-Anderson & Pederson (1980). However, this accent placed in plurality is not sufficient to classify it outside the functionalist paradigm provided that all divergences end up balancing, through negotiation procedures.

Thus, much of pluralism is supported by a realistic ontology, although it is less engaged in normative structure as previous approaches, and more interested in observing and understanding accounting in action... “As such, pluralism is considered to be a part of the sociology of regulation within a broad framework which preserved the status quo” (Hopper & Powell, 1985, p. 445).

4. The plural construction of Accounting knowledge

Given the limitations pointed out to the dominant paradigm, the plural construction of knowledge in Accounting Sciences goes through the articles developed on the basis of the two alternative paradigms: interpretative and radical.

In the interpretative paradigm, portrayed by the model presented on the bottom left corner of the Figure 1, the research carried out within the scope of naturalist perspective, which uses ethnographic methodology as a fundamental methodological device to approach the different controlling cultures and the daily tensions of subgroups of people working in an organization, as with the work by Ahrens & Mollona (2007) in a steel industry.

In an interpretative perspective, Major & Hopper (2005), taking into account the inter-professional realities and the symbolic commitment of the production managers, report the case of implementation of activity-based cost (ABC) in a Portuguese telecommunications company. In this research, the authors confirm that the assessment of the ABC implementation may vary at the operational and corporate levels, and the industrial relationship and worker resistance are important issues and argue that the studies on implementation of ABC must incorporate issues into the investigation of working processes in order to explain consent and resistance.

Accounting systems are created by people and constantly manipulated by people in order to attain their own purposes. In this regard, accounting systems do not seem to be “objective” as it is expected by the functionalist paradigm, neither are these considered as a solution for the problems experienced by organizations. When it is said that the accounting techniques do not have issues when implemented correctly, it seems that they developing a serious error, as the social and/or psychological aspects are discriminated against and devalued (Ryan et al. p. 2002).

In the 1980s, Tomkins & Groves (1983) stated that accounting research was dominated by “scientific” methods imported from the Natural Sciences and that it was the time to pay more attention to the “naturalistic” methods, i.e., alternatives to address the daily practical concerns and better comprehend the effects of accounting. The alternative paradigms – interpretative and radical - use field studies to understand the accounting behavior in its “natural environment” in order to develop holistic theories on daily accounting practice.

Jane Baxter and Wai Fong Chua (2003) analyzed alternative accounting managerial research published in the *Accounting, Organization and Society* magazine from 1976 to 1999 and stressed out seven perspectives from different ones that emerged under the same label: non-rational design method, naturalist research, radical alternative, institutional theory, structuration theory, a foucauldian approach and a latourian approach.

4.1 Interpretative Paradigm

The interpretative paradigm, that is characterized as nominalist, anti-positivist, voluntarist and ideographic by being situated within the subjective side of the dimension on the social sciences, nominally uses the institutional theory (Old Institutional Economics and New Institutional Sociology) and the structuration theory of Giddens (1986) on structures and agents, which attempt to explain the stability of accounting practices as a result of stability of institutions, rules, routines, and their role in producing the status quo. Role of the institutional inconsistencies in organizational change (Soijn et al. 2002).

In the Structuration Theory, Anthony Giddens attempts to reconcile the opposite traditions – objective/ subjective; macro/ micro/ agent/ structure (individual/ society). For the author all human actions are, at least partially, pre-determined by variable rules of the context in which they occur. However, the structure and rules are not permanent, but sustained and modified by human actions. Social life cannot be considered as the sum of all micro-activities and social activity can hardly be explained on the mere grounds of the macro-perspective.

The interpretative paradigm stresses out the essentially subjective nature of social reality and attempts to understand it mainly from the reference framework of the individuals being researched. Here, the distinction between subject and object of research is not established, as the observer has been simultaneously observed. This is focused on the phenomena of consciousness, on individual meaning and on the perception of individuals of “reality” and not on any independent “reality” that may exist outside (Hopper & Powell, 1985).

For other authors, while having a major doubt on means, those responsible for the accounting standards must be “idea machines” and not “rationalizing ma-

chines” and the accounting systems cannot restrain such behaviors. All these interpretative perspectives point out how accounting systems can promote change, although within a managing concept, they do not provide any stabilization as in the functionalist paradigm.

Interpretative research is concerned with understanding the social nature of accounting practice. It does not seek for universal laws and generalizations, but it seeks to understand daily events, social structures and also meanings that people assign to their own behavior and the behavior of others (Vieira, 2017).

The institutional theory served as the research theory of the interpretative paradigm. By focusing its interest in how elements and conditions of historical, social and cultural involvement are influenced, the institutional theory has been applied in two ways: to explain the organization legitimizing process in an organizational field and to justify the adoption of determined patterns of organizational change or to explain the resistance to change (Major and Ribeiro, 2017).

4.2 Radical Paradigm

The radical paradigm, that can be found at the top of Figure 1, fuses the two paradigms of the matrix presented by a radical humanist and radical structuralist Burrell and Morgan, where an interval between the two-dimensional extremes of the social sciences, subjectivism and objectivism can be found. In the meanwhile, this tension between the objective/subjective extremes seems to exist in Marx's study.

The young Marx partakes German idealism, shares Hegel's dialectics, although he later breaks his connection to this subjective side and moves on to the more structural objectivism, and this is the reason for some radical theorists have endeavored by incorporating both aspects in a single philosophical framework (e.g. Habermas 1974, 1976). The point that separates this paradigm from the previous ones is their philosophical position on the nature of social change.

Thus, in contrast to the functionalist and interpretative paradigms, the radical paradigm portrays the society as being composed of contradictory elements, invaded by systems of power that lead to inequality and alienation in all aspects of life. This paradigm concerns with developing a understanding or explanation of the social and economic world, which can be also considered as a criticism to the status quo (Miller; O'leary 1987; Lourenço and Sauerbronn, 2016).

The fundamental concern of this paradigm focuses on social inequality and, therefore, has a political agenda that points out to a vaster change of society. It rejects the idea of accounting being an objective and neutral technique. In this regard, accounting follows a political agenda at the service of the oppressive capital. In addition to this, accounting by accepting the dominant ideology and by not questioning the nature of capitalism, the functionalist and interpretative theorists

are criticized for supporting and legitimizing the current and unfair social, economic and political order (Hopper and Powel, 1985).

Many attempts have been made to associate the principles of accounting to the Marxist study on the fundamental mechanisms of appropriation of surplus value — the process by which some suggest that capitalism sows the seeds of its own destruction. Other studies link accounting to the more comprehensive social processes and structures that gain importance in the research regarding the accounting activity and its professional organization. Johnson (1980) has adopted a radical perspective, viewing professionalism as an integral process of the evolution of social classes and patterns of domination. Similarly, to Johnson, Larson (1977) provides a specific reference to the accounting profession.

These studies reflect the evolution in an influential critical perspective of professions, arguing that the professional notions of altruism, impartiality and ethical veracity are myths, which destined for legitimization of professional autonomy and for sustainability of monopolies of knowledge that have common roots with the dominant ideology of capitalist society (Gyermati, 1975).

The tension that scholars note in Marx's study before and after the so-called epistemological brake between youth and adults has been found in this paradigm among the most representative authors. Thus, for the perspective inspired by Foucault, standard costs and budgets created the governable person. For the perspective inspired by Latour, based on the actor-network theory, the validity of knowledge depends on the recipients and the acceptance of facts presented.

5. Conclusion

The aim of this essay was to cause a reflection on the dominant theoretical paradigm in accounting, considering different theoretical paradigms, in order to point out how alternative approaches can enrich the construction of plural knowledge in accounting in a polyhedral framework.

These alternative approaches allowed us to understand accounting in addition to financial statements, intended for internal or external communities of the public or private organization, as well as to understand how certain issues, as power, structure, agency, technologies, networks of authors, and control, are produced and reproduced, constructed and deconstructed in the daily life of organizations.

This article does not follow Zimmerman's position in the Lukla and Mouritzen (2002) debate, for whom there would be a greater accumulation of knowledge if accountign research converged to a single paradigm based on the economics. The contribution of the interpretative paradigm remained clear to the study of institutional context of accounting and control systems and the advantage of the radical

paradigm in whether changes accounting practice help to create a fairer form of society.

The understanding of how accounting is related to the social power structures and political processes and historic knowledge of how accounting controls have developed within organizations in relation to the evolution of modern capitalism in accordance with the arguments suggest a broader and more diversified research agenda, which will greatly contribute for the enrichment of accounting information intended to support the decision-making process.

It is important, however, to stress out that the further construction of social reality known as knowledge and accounting practices from the use of alternative research lenses does not mean an uncritical mixture of ontologies, epistemologies and methodologies of functionalist, interpretative and radical paradigms. Therefore, all the theoretical approaches are valid and should not be ostracized. However, as a fundamental characteristic of quality research shall be considered the epistemological coherence between the issue under study and its epistemological approach which the issue is addressed to.

This study presents some limitations that we would, therefore like to address in another article which would aim to carry out the survey on accounting production in Portugal and in Brazil in order to identify the research stage in each country, within the framework of matrix exposed in this article, and discuss the filling of existing lacunae through by opening editorial policies of magazines, of the training of researchers and university professors.

In a recent study, we shall state that, in Brazil, there are no studies that actually identify direct restrictions for the development of research within the scope of the interpretative and critical paradigms as is the case of other countries.

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