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## The structure and progressivity of accounting research: the crisis in the academy revisited

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### Abstract

Doubts were raised within the accounting research program in the United States in the late 1980s about its progress and future potential. In this paper, we develop criteria for “good” scientific conversation, which leads to progress (defined as innovation and relevance). The key to this process is critical evaluation of background assumptions. The structure of scientific conversation in accounting and economics, whose theories and practices accountants adopted, are examined. We conclude that structural barriers result in a lack of adequate transformative critique, which contributes to the lack of progress in the accounting research program. © 2002 Elsevier Science Ltd. All rights reserved.

You have to stand by your theories because they’re for that, otherwise there’s no sense in making them up. (Lovejoy<sup>1</sup>)

Doubts were expressed within the mainstream accounting research program in the United States in the late 1980s and early 1990s about its progress and future potential (Demski, Douch, Lev, Ronen, Searfoss, & Sunder, 1991). The ensuing “crisis” in financial accounting research raises questions about how the progressivity and potential of research programs should be evaluated. This paper develops criteria for evaluation of the scientific conversation within a discipline (Arring-

ton & Schweiker, 1992; Longino, 1990; McCloskey 1985, 1996, 1998) and applies them to an assessment of the crisis in accounting. We argue that scientific progress is dependent on the quality of critical conversation within a discipline and that progress, defined as innovation and relevance, is an important feature of good science or good scholarship in general.<sup>2</sup>

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<sup>1</sup> Lovejoy is a character created by the mystery writer Jonathan Gash. Quote is from Gash (1989, p. 121).

<sup>2</sup> Although Longino’s (1990) account is of the practice of science in the natural sciences (particularly biology), we believe it is applicable to accounting research. Accounting researchers talk about their practice in essentially “scientific” terms borrowed from the natural sciences and the North American accounting research program, like economics, follows a natural science tradition. Also, the distinction between natural science, social science, and non-science may not be particularly relevant to epistemological issues since the same process of evaluation of truth claims through social discourse operates in all scholarly arenas (Arrington & Schweiker, 1992, p. 528; McCloskey, 1985, p. 56).

The goals of science may be stated variously as “construction of comprehensive accounts of the natural world” (Longino, 1990, p. 32), “discovery of truth about the natural world” (p. 32), or the “search for descriptions of the natural world that allow for the prediction and control of an increasing number of its aspects” (p. 33). However, in the absence of an adequate critical conversation, particularly regarding the validity of background and contextual assumptions, disciplines become fixed and overly stable, no longer concerned with “the truth” (p. 224). Arrington and Schweiker (1992, p. 524) argue that “social forces within research communities can constrain possibilities for argument, innovation, and even action.” Emphasizing the structural components of the criteria for “good” scientific conversation, we investigate the US accounting academy to assess whether the “crisis” in financial accounting research may be due to self-limiting features of its scientific conversation.

There was a revolutionary change in accounting research in the 1960s and 1970s from a so-called a priori, normative approach to an empirical, economic-based research program (Mouck, 1993, 1995b; Wells, 1976). The beginning of this “accounting revolution” (Beaver, 1989) has been traced to the publication of Ball and Brown’s (1968) study relating accounting earnings and market returns. By the 1980’s, the positive accounting research program, based on positive economic theory (Watts & Zimmerman, 1986), dominated mainstream accounting research in the USA (Brown, 1996; Lee, 1995; Mouck, 1995a; Rodgers & Williams, 1996; Williams & Rodgers, 1995). The influence of positive accounting, which Chua (1996) calls the “empirical/calculative tradition,” has spread beyond North America and become a major global accounting research mode. Clarke, Craig, and Amernic (1999) document the prevalence of North American research methodologies in Australian doctoral research and Chua (1996, p. 137) observes that the empirical/calculative tradition has spread as graduates of North American universities have returned to teach and set up doctoral programs in non-Western and “dominion capitalistic” countries. Lukka and Kasanen (1996) review publications in six top

journals<sup>3</sup> from 1984 through 1993 and note that the “U.S.A. dominates the scene in many ways: U.S. data was used in 69% of papers; 70% of all authors came from the U.S.A...” (p. 769).<sup>4</sup> Nearly a generation after the publication of Ball and Brown (1968), mainstream US accounting academics were becoming troubled about the lack of success of the positive accounting research program. Critical and questioning reviews of the positive accounting research program were published by mainstream accounting researchers such as Lev (1989), Bernard (1989), and Abdel-Khalik, Regier, and Reiter (1989). A group of researchers (Demski, Dopuch, Lev, Ronen, & Searfoss, 1991) who met under the auspices of the American Accounting Association to discuss the state of accounting research, produced a discussion document about the “serious crisis” in academic accounting. The document identified a number of specific symptoms of the “crisis”:

1. Unlike many other professional disciplines, (e.g. finance, medicine, architecture), accounting research does not lead practice and/or policymaking (p. 1).
2. Most academic research areas are characterized by cycles of significant innovations—i.e. new ideas and concepts that periodically revolutionize the field, such as rational expectations in economics, and options models in finance. Such innovations in accounting research are practically non-existent (p. 1).
3. Despite considerable research effort, it does not seem that we are any closer now than we were 20–30 years ago to addressing the

<sup>3</sup> The six journals analyzed by Lukka and Kasanen (1996) are *The Accounting Review* (TAR), *Journal of Accounting and Economics* (JAE), *Journal of Accounting Research* (JAR), *Accounting, Organizations and Society* (AOS), *Accounting and Business Research* (ABR), and *Abacus*.

<sup>4</sup> Panozzo (1997) notes that the most active group of dissenters to the dominant US research models are European scholars. Ryan, Scapens, and Theobald (1992) explain that theoretical work on income theory remained central to UK accounting research long after normative work had been supplanted by the empirical/calculative tradition in the US. In addition, UK academics retained a concern with wider social issues and began “exploring accounting regulation as a social process” (p. 71) in contrast to the US’s economic orientation.

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