



The roles and effects of paradigms in accounting research

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ABSTRACT

This paper discusses the roles and effects of paradigms in accounting research in general, and management accounting research in particular. In addition, it forms an introduction to the Special Section of this issue of *Management Accounting Research* on “Paradigms in Accounting Research”. The paper takes an issue of the notable narrowness of accounting research of today, regarding it as forming a threat to scholarly developments in the field. It argues for the importance of keeping paradigm debates alive in order to foster multi-dimensional openness and true scholarship in accounting research.

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1. Introduction

This paper, as well as the three others in this special section of *Management Accounting Research* (the papers by Merchant, this issue; Malmi, this issue; Modell, this issue), is motivated by a concern for the increasing narrowness of accounting research in terms of its philosophical assumptions, methodological approaches, and theoretical underpinnings. The current hegemonising tendencies of the so-called mainstream in accounting research are the likely root cause of this narrowness, having led to excessive homogeneity in accounting research. It seems as if the fundamental nature of the discipline of accounting as one of the social sciences – having certain significantly different characteristics from the natural sciences – have become largely overlooked. With the help of the notion of paradigm, I will point out that there always exist, at least in principle, fundamentally different kinds of options for conducting accounting research, thereby seeking to invigorate accounting researchers' consciousness of this plethora of possibilities.

While accounting research of today can be celebrated in terms of the efficiency of the research network and volume of research outputs, as a matter of fact, there have been times of bigger and especially more truly scholarly enthu-

siasm within the accounting research academy (Hopwood, 2007, 2008). The bulk of accounting research of today pursues only marginal contributions within one, largely programmed, theoretical and methodological framework and applies taken-for-granted research methods. While there certainly are several exceptions to this, the outcome is far too often rigorously produced but relatively unsurprising research output. It is likely that most accounting researchers do not even realise, in what kind of ‘iron cage’ they are operating, as they have never been educated to ‘stop the world’, at least for a little while, in order to realise where they are coming from and where they are heading to; i.e., to take a look ‘outside the box’ (cf. Hines, 1988). While this phenomenon frequently surfaces in the dominant mainstream of accounting research, it is not unfamiliar to the alternative paradigms either.

I will argue that rediscovering the true scholarly enthusiasm in the accounting research academy can be fostered by an open-minded nurturing of heterogeneity in accounting research. Thereby accounting academia would avoid the risk of losing much of its scholarly qualities in the longer run.

2. The notion of paradigm and debates around it

The notion of paradigm was coined by Thomas Kuhn in 1962 in his treatise “The Structure of Scientific Revolutions”, now already a modern classic in the philosophy of

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science. The notion refers to the set of practices that define a scientific discipline during a particular period of time. Paradigms are about several things, most notably about what is to be studied, what kind of research questions are supposed to be formulated in relation to these subjects, with what methods these studies should be conducted, and how their results should be interpreted.

In short, Kuhn (1962) argued that scientific disciplines tend to have periods of “normal science”, when researchers tranquilly work ‘within the box’ of the ruling paradigm. However, it is not untypical that research findings gradually start to bring forth anomalies, which do not fit into the current paradigm and persuade researchers to start thinking ‘outside the current box’. Sooner or later a new paradigm emerges to challenge the current one and thereafter a paradigm shift becomes a possibility. A number of clear examples of paradigm shifts can be found from various disciplines. A major one comes from physics, where Einstein’s theory of relativity replaced Newtonian mechanics, positioning the latter as a particular case of a more general theory.

With hindsight, Kuhn’s notions of paradigms and their dynamics may look innocent and almost self-evident, which is typical of most significantly innovative ideas once they have broken through and become ‘facts’ (Latour, 1987). However, when it was developed, it was revolutionary as it meant a major relativistic move in the philosophy of science: it implied that the *values* of researchers and their academic communities play a fundamental role in the scientific enterprise—it is not just neutral cognition that drives science and its development.

In the philosophy of science, there have been several post-Kuhnian debates; some of them took place only a relatively short time after the publication of Kuhn’s book—e.g., those around Feyerabend (1975) and Lakatos (1977, 1978). Another notable period of paradigm-related debates was witnessed in the 1990s, when the so-called Science Wars broke out. It was a series of intellectual battles between “postmodernists” and “realists” about the nature of scientific theories. Postmodernists questioned the objectivity of science, leading to a huge variety of critiques on scientific knowledge and method in a number of disciplines, and especially in studies of science and technology (e.g., Latour and Woolgar, 1979; Latour, 1987). Realists countered that surely there is such a thing as objective scientific knowledge and that postmodernists are mixing political agendas with science. The peak of this counter-attack was the book by Gross and Levitt (1994) with the telling title: *Higher Superstition: The academic left and its quarrels with science*. Another more infamous peak was the so-called “Sokal affair” in 1996. Physicist Alain Sokal got a paper published in *Social Text*, which he subsequently (in another journal, *Lingua Franca*) admitted to be a pure hoax. His purpose was to ridicule postmodernists by demonstrating how easy it is to publish pure nonsense in their journals (Sokal, 1996a,b).¹

¹ Those who have actually read the paper by Sokal (1996a), amusing *per se*, may indeed wonder how on earth it was ever published. However, part of the story is that *Social Text* did not apply a peer review system, which

There have also been several paradigm-related debates in the accounting research community. The earliest of them dealt with the issue of whether there are paradigms in accounting research and, more particularly, whether accounting is actually a multi-paradigmatic discipline (Wells, 1976; Hakansson, 1978; cf. Locke and Lowe, 2008; Vollmer, 2009). A little later a debate emerged around “positive accounting theory” (PAT): a term coined by Watts and Zimmerman (1978, 1979, 1986). Although PAT was critically evaluated by several accounting researchers (e.g., Christenson, 1983; Tinker et al., 1982; Hines, 1988; Arrington and Francis, 1989; Boland and Gordon, 1996), it nevertheless managed to get a notable foothold in the thinking and operating models of numerous accounting scholars. The arguably multi-paradigmatic nature of accounting research returned to the limelight in the debate rooted in Burrell and Morgan’s (1979) taxonomy of paradigms in the social sciences (e.g. Tomkins and Groves, 1983; Chua, 1986; Tinker, 1986). A more recent management accounting focused debate followed the publication of a paper by Zimmerman (2001), which painted a relatively gloomy picture of the outputs of empirical management accounting research. Several responses were published in the *European Accounting Review* (No. 4, 2002), fundamentally arguing that Zimmerman’s evaluation was very biased due to the narrowness of his philosophical and methodological premises (Hopwood, 2002; Ittner and Larcker, 2002; Luft and Shields, 2002; Lukka and Mouritsen, 2002). The most recent debate within accounting research circles has dealt with the possibility and nature of straddling paradigms in accounting research (Kakkuri-Knuuttila et al., 2008a,b; Ahrens, 2008; cf. Hopper and Powell, 1985).

3. But why bother about paradigms, anyway?

Many researchers are probably not conscious of the philosophical assumptions, which they have implicitly adopted in their own research, and unaware of the wide range of methodological approaches that they could apply. In addition, many are also relatively narrow in their theoretical underpinnings; choosing to follow only the theoretical ideas that they are most familiar with. New researchers tend to follow in the footsteps of their teachers and supervisors and adopt models for their own research from the recently published works. All this is typical of Kuhnian normal science—those who follow the normal science model, and have gained success within it, do not usually question it. Now and then anomalies turn up, but – again as is typical of normal science – the first attempts to resolve them are typically based on the currently ruling paradigm.

However, keeping paradigm debates alive can have several consequences, which are likely to be healthy for the academy in the long run. They bring to the fore the normally silenced, implicit or even hidden, but fundamental, values underlying the research. Being knowledgeable about the assumptions and values we mobilise in our own research should be recognised as one of the virtues of true scholarship. In addition, being conscious of the variety of available

makes Sokal’s point significantly weaker (Robbins and Ross, 1996).

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