Social research evolution in management accounting: reflection using Bunge’s theory

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1. Introduction: motivation and aim of the study

A part of the accounting community has been aware regarding social issues (Baker and Bettner, 1997; Hopwood, 1987). That new literature defends the scientific benefits that may
derive from expanding the sphere of accounting studies from the economic or technical dimension to the social dimension.

The perspective in the study of Management Accounting is, then, widened. The most orthodox conceptions defend that economy and economic reality are decisive factors (Beckett, 1964; Belkaoui, 1985, 1990; Calabino and Gonzalo, 1997). The alternative approaches, that we might call non-orthodox, put emphasis on social aspects such as culture, ideology, power, social relationships and so on (Mathews, 1993; Morgan, 1988; Nahapiet, 1988; Perera, 1989; Thomas, 1989).

Among the non-orthodox approaches, critical perspectives understand that accountants (researchers and practitioners) must be not only conscious of social aspects but also act in consequence. However, this is still a minority position. There is a lack of interpretative and critical research in mainstream accounting (Baker and Bettner, 1997; Howard and Nikolai, 1983; Lapsley and Mitchell, 1994; Scapens, 1994).

The new social concern has brought us to reconsider the scientific status of Management Accounting. In this paper we debate the evolution of Management Accounting as a science and, in particular, as a social science. We assess the state of current research being conducted in Management Accounting. We used the theoretical framework of Mario Bunge (1972, 1973, 1983). Bunge’s theory facilitates an analysis of the orientation, quality and aims that scientific research activity possesses. That study has enabled us to draw about the current scientific situation and possible evolution in Management Accounting.

2. Scientific development in Management Accounting

2.1. Bunge’s theoretical framework

The paradigm or common theory of Kuhn (1962) was the predominant idea in the scientific accounting community during many years. His thesis about periods of normal science and periods of crisis attempted to explain the accumulation and development of scientific knowledge. Others resorted to Popper’s falsationism (1967, 1973). Over the past few decades this situation has undergone a certain evolution with the acknowledgment of the theses by Lakatos (1974, 1975), Stegmüller (1979), and that of Bunge (1983).

Bunge (1972, 1973, 1983) proposes a doctrine referring to scientific development and the nature and typology of research in a social science. His framework is built upon two contributions. First, he identifies two types of programs in the evolution of scientific knowledge, the on-surface research program and the in-depth research program (Bunge, 1972, p. 89).

The on-surface research program involves a growth in routine knowledge. It is a kind of working knowledge, without giving up the core of its beliefs. It allows the traditionally accepted theories of a scientific community to be improved by ironing out their anomalies and applying them to diverse fields. The in-depth research program offers a large-scale growth in knowledge. It provides substantially new ideas that uphold new views and perspectives from the information available. In the history of a science there are periods characterized by the predominance of one, or another, kind of growth.

The on-surface growth presents problems. It is blind and tends to paralyze scientific progress because the lack of alternative ideas. On-surface growth is necessary but
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