

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

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Abstract

Actually Management Accounting is considered for an important group of researchers as a social science. This is a consequence of an evolution from an economic view to social-oriented perspectives. Following Mario Bunge's theory, we establish that break point in 1980s. Until 1980s, the accounting research was dominated by an economic analysis with both *utilitarian* and *cognitive* objectives. The scientific growth was *in surface*, without any relevant change in the foundations of Management Accounting. The development of new concerns regarding social implications promotes a growth *in-depth* in the 1980s. Socio-economic analysis, both in interpretative and critical research, is developed following *utilitarian* and *cognitive* objectives.

We defend that Management Accounting, to consolidate its status as a social science, needs an evolutionary, reflexive and trans-disciplinary thinking, in both theoretical and empirical dimension. *Utilitarian* and *cognitive* approaches must be developed and in a coordinated way. Dialogue between different theoretical perspectives will support the *utilitarian* objective. Dialogue between different methods and findings, in particular case studies, will contribute to both *utilitarian* and *cognitive* dimensions.

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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

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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; Cañibano 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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