



The roles and effects of paradigms in accounting research

Kari Lukka

Turku School of Economics, Finland

ARTICLE INFO

Keywords:

Accounting research
Paradigm
Scientific discipline

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

E-mail address: kari.lukka@tse.fi.

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).

paradigms helps us see other and new possibilities for the conduct of our research. Being ignorant or unreflective of our own philosophical, methodological, and theoretical underpinnings may make us efficient ‘inside the box’, but carries the risk of seeing just the trees, not the entire forest. A researcher may have become a ‘dope’ of a certain paradigm, without even realising that. Paradigm debates offer academia the means to ‘stop the world’, at least for a while, in order to take a look at the traces behind us and to see what we are actually doing in a more fundamental sense (Hines, 1988).

4. The mainstream accounting research position regarding paradigms

While accounting can by no means be labelled as a single-paradigm discipline, either in principle or in practice, it is strongly dominated by one paradigm. The economics-based research agenda is widely viewed (particularly in the North America, but also elsewhere) as the premier type of accounting research, forming the so-called mainstream. In practice such research is based on large archival data sets or analytical modelling (‘hard-core accounting research’). Within this dominant paradigm, any debate around the notion of paradigm is typically regarded as a non-issue. As is typical of Kuhnian normal science, the mind-set goes along the following lines: “Why talk about things like paradigms as they are irrelevant—the correct way, the economics-based one, to conduct proper accounting research has already been found?”

From the philosophy of science viewpoint, the current state of accounting research is very interesting in the sense that while positivism is completely *passé* in the philosophy of science, it still seems to largely underpin the dominant mode of accounting research. Indications of this include the fact that the dominant form of accounting research seeks primarily to discover law-like regularities that are testable with empirical data sets—and ignores unique phenomena which are regarded as uninteresting noise. Furthermore, it takes the view that all sciences can apply fundamentally similar ‘scientific methods’ (see e.g. Boyd et al., 1991). This is underlined by the fact that economics is currently the undisputable source of theories and methods for the mainstream accounting research, and other kinds of accounting research are considered acceptable (or at least tolerated) *inasmuch* as they follow the positivist ‘scientific method’. Experimental accounting research, primarily grounded in psychology, exemplifies another set of accepted/tolerated research methods—although it is probably less fashionable nowadays than some time ago (Hopwood, 2008). One of the consequences of the dominance of the mainstream is that, especially in the North America, there are many possible types of research that are undermined and not given a proper chance in doctoral dissertations and in most of the so-called ‘top’ accounting journals. This inherently limits the scope of intellectual activity in accounting research.

5. Alternative positions regarding paradigms within the accounting academia

Despite its dominance in the accounting academy, there are, however, alternative views which question the posi-

tion of the mainstream, arguing that the notion of paradigm is an important issue in accounting research. In essence, the argument goes that there *are* several paradigms already now—and there could be *more*, at least in principle. These alternative views are largely inspired by the Burrell and Morgan (1979) framework. For Burrell and Morgan, the major alternatives to the functionalist paradigm (which corresponds to the mainstream accounting research, seeking to provide essentially rational explanations to social phenomena, based on objectivism) are the interpretive paradigm and the critical paradigm(s). The former comprises subjectivist research, which takes seriously the subjective meanings that people attach to things. This paradigm recognises that the world can be viewed as socially constructed. Nowadays, there are a considerable number of accounting researchers who conduct their research in the spirit of this paradigm (for overviews of interpretive accounting research, see e.g. Ahrens et al., 2008; Kakkuri-Knuuttila et al., 2008a,b; Lukka and Modell, *in press*). The critical paradigm(s) rest on the assumption that there are deep-seated structural contradictions and conflicts in society, of which people need to be aware, and from which they need to be emancipated; consequently analyzing the *status quo* is not sufficient. This paradigm was spread across two elements of Burrell & Morgan’s taxonomy and critical accounting researchers are scattered over several schools of thought, typically following in the footsteps of certain original social science thinkers, such as Marx, Habermas, or Foucault. Therefore, the notion of critical accounting research has a number of somewhat different meanings (see e.g. Cooper and Hopper, 1990, 2007).

In terms of Burrell and Morgan’s (1979) framework, it is safe to argue that accounting is currently a multi-paradigmatic discipline, although one paradigm (the functionalist mainstream) is dominating, especially in the North America. Furthermore, there are considerable barriers between paradigms, especially between the functionalist and the others, and there is very little communication across the boundaries (Lukka and Granlund, 2002; Hopwood, 2007). Hence, at least at the surface, the practice of accounting research supports the notion of incommensurability of paradigms. However, a more profound analysis would question such a conclusion since, for instance, it seems close to impossible to conduct interpretive accounting research in a way that faithfully adopts the relatively narrow premises of the interpretive paradigm (see the debate between Kakkuri-Knuuttila et al., 2008a,b and Ahrens, 2008).²

6. For homogeneity or heterogeneity of paradigms?

The notable dominance of the functionalist paradigm has led to increasing conformity and considerable homogeneity in accounting research (Lukka and Mouritsen, 2002; Hopwood, 2007, 2008; Gendron, 2008). A balanced

² In the wider management literature, there is a view that it is the rhetorical styles applied in debates around paradigms that tend to at least underline, if not even constitute, the images of the different paradigms (Van Maanen, 1995; Ratle, 2007).

analysis would start by recognising that there are benefits of such homogeneity, which go to the very essence of the notion of paradigm. As scarce resources are not consumed in questioning the fundamental premises of the research conducted, it can function effectively 'within the box' and thereby can produce cumulative knowledge very efficiently. A large number of accounting researchers all speak the same language and share views regarding what counts as a contribution. However, the balanced analysis would also point to the considerable risks associated with this dominance of one paradigm. Firstly, the contributions produced are, not infrequently, quite marginal; not least because the performance measurement mentalities and career ambitions of researchers can encourage them to divide their research outputs across several publications. Also, huge areas of 'non-discussables' get created because many arguably relevant and interesting research questions are beyond the reach of the theories and methods which are regarded as appropriate within the mainstream. The outcome is a set of conservative and intellectually non-creative, sometimes even boring, studies. Hopwood (2008) argues that this is a great pity as our ever-changing world generates a great number of interesting research topics, which could be studied if only the accounting academy would adopt a wider set of research perspectives.

On the other hand, genuine acceptance of heterogeneity could have many positive consequences for accounting research. It could offer us possibilities for developing truly novel propositions and research agendas as we would be allowed to think 'outside of the box'. It would arguably also lead to the requisite intellectual variety needed in an ever changing world, and would permit multi-vocality in line with the principle of academic freedom. But there are potential downsides, too. The academy might be less efficient 'within the box'—as there would be numerous 'boxes' simultaneously. It would also probably be more difficult for individual researchers to make their contributions understandable for all others. An additional risk is the sometimes (elitist) tendency to overplay the theoretical sophistication of the analysis and the writing style (Grey and Sinclair, 2006)—often related to the so-called 'social thinker of the month' mentality among certain clusters of accounting researchers.

7. Tribes in research communities

The implications of paradigms (value-related in themselves) are not only cognitive by nature. Paradigms play an important role in building a researcher's identity. There are several positive consequences for researchers from feeling that they belong to a certain group. This is particularly important for younger researchers, who have to develop networks as they navigate their way to their first international publications (Glick et al., 2007; Vaivio and Sirén, 2008). Such clusters of academics could be labelled as 'tribes'—and of course this is not unique of academics, but it is a much more widespread human tendency.

While belonging to a certain 'tribe' certainly has several positive consequences, it can also lead to dogmatism and dysfunctional defensive tendencies within the various paradigms. More radical new propositions, or critical

self-reflections, can easily be labelled as non-issues or straw-men. This is the surest way for a 'tribe' to knock down new ideas. The result is that debates are very quickly at risk of becoming excessively political. Also, within each paradigm, there is usually an elite which implicitly assumes that only it has licence to innovate radically (cf. Hopwood, 2007; Locke and Lowe, 2008; Meriläinen et al., 2008; Malmi and Granlund, 2009). Hence, even in a heterogenous position we should be aware of such risks, and the potential dysfunctional aspects, and be genuinely open to allow new ideas to emerge from anywhere and at any time—also for new paradigms to spring up!

8. Consequences for management accounting research?

The purpose of this Special Section of *Management Accounting Research* is to offer insights into the roles and effects of paradigms in accounting research, focusing on management accounting. The current predominantly homogenous clustering of accounting research around one paradigm seems to have several dramatic implications for the management accounting research academy. This phenomenon is strikingly described and commented upon from a North-American perspective by Merchant (this issue). In Europe, where the idea of multi-paradigm accounting research is appreciated, or at least tolerated, management accounting research is doing well. There are proportionately larger numbers of management accounting papers submitted to European conferences and workshops, as well as several conference series on management accounting and highly reputable journals that publish (high quality) management accounting research of all kinds. But in the North America the situation is far different and much gloomier. There management accounting is now squeezed into a corner. There are today not many universities that have management accounting as their focus or as a strong research area, management accounting doctoral dissertations are getting fewer and fewer, management accounting is less visible in MBA programs, and universities recruit less and less management accounting focused scholars. And these are just the main indications of the difficulties for management accounting researchers. The notable difference between Europe and the North America is arguably driven by the overwhelming dominance of the homogenous mainstream in the latter area. Merchant is seriously worried about the current and near future position in the North America, and he warns Europeans to be cautious and not follow in the footsteps of the North Americans.

Malmi (this issue) recounts three of his own experiences, which highlight the dysfunctional effects of paradigmatic borderlines. His experience of using the constructive research approach and his attempt to respond to Zimmerman (2001) illustrate what can happen when a piece of research falls between the more established paradigms. In that no-man's land there are no natural allies, and a lonely rider is an inherently weak actor in the academy. Malmi's experience of inductive research again illustrates the strength of normal science within the functionalist mainstream of accounting research. All three

of Malmi's experiences can be viewed as illustrating, in one way or another, the phenomenon of tribes within academia, and stresses its arguably worrying aspects.

Modell (this issue) approaches the issue of paradigms from the mixed-method perspective. He is worried about the high barriers between paradigms, which are making dialogue across them difficult and very scarce. Modell notes that while mixed methods have been recently widely examined in the context of management accounting research, the discussions have been rather technical, and the potential of mixed methods for fostering dialogue across the paradigm divides has received little attention. He provides a telling account of his own experiences when operating in the relatively uncharted middle-ground between paradigms. The reactions he received from the different paradigmatic camps, which are clearly indicative of them being different of tribes, made such cross-paradigm work clearly very challenging for him—almost like walking in a minefield. Modell's main suggestion as a way out of such difficulties is to encourage mixed methods minded researchers to use the concept of meta-triangulation. He opens up this tricky concept in a helpful and insightful manner in his piece.

Acknowledgements

This paper is based on my panel presentation at the Symposium on “The roles and effects of paradigms in accounting research” at the EAA Congress held in Tampere, Finland, in May 2009. The helpful comments of Ken Merchant, Sven Modell, Olivier Ratle, and Robert Scapens are appreciated.

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