

# PARADIGMS OF ACCOUNTING RESEARCH AND ITS EXTRAPOLATION TO THE FIELD OF EDUCATION

## PARADIGMAS DA PESQUISA CONTABILÍSTICA E A SUA EXTRAPOLAÇÃO PARA O CAMPO DA EDUCAÇÃO

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### Resumo

Qualquer investigação tem uma certa sequência lógica que engloba a generalização dos fenômenos até a especificação ou particularização do que se pretende estudar. Assim, torna-se pertinente um estudo relacionado com as dimensões / perspectivas metodológicas e epistemológicas que a pesquisa em gestão envolve (epistemologia regional). Em particular, serão abordados os paradigmas da pesquisa em contabilidade (epistemologia interna) que refletem pilares teóricos e metodológicos cruciais para produzir conhecimento científico válido. Esses paradigmas são positivos ou interpretativos, que são abordados ao longo deste artigo. Considera-se, então, que estudos científicos no campo da educação não podem ignorar marcos paradigmáticos, entendidos como um sistema de crenças e princípios que informam e dão sentido às práticas de pesquisa. O contributo principal deste estudo, de cariz teórico, é a identificação das tendências epistemológicas nos estudos sobre educação em contabilidade. Por fim, são tecidas algumas implicações para uma teoria e para uma prática.

**PALAVRAS CHAVE:** Paradigmas, contabilidade, educação e estudo e caso.

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### Abstrat

Any investigation has a certain logical sequence that encompasses the generalization of phenomena to the specification or particularization of what one intends to study. Like this, a study related to the methodological and epistemological dimensions / perspectives that management research involves (regional epistemology) becomes pertinent. In particular, the paradigms of accounting research (internal epistemology) that reflect crucial theoretical and methodological pillars for producing valid scientific knowledge will be addressed. These paradigms are positive or interpretive, which are addressed throughout this article. Therefore, it is considered that scientific studies in the field of education cannot ignore paradigmatic frameworks, understood as a belief system and principles that inform and give meaning to research practices. The main contribution of this theoretical study is the identification of epistemological trends in accounting education studies. Finally, some implications for a theory and practice are woven.

**KEYWORDS:** Paradigms, accounting, education, case study.

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## 1. INTRODUCTION

Any investigation has a certain logical sequence that encompasses the generalization of the phenomena until the specification or particularization of what is intended to study. In fact, research departs from the general in the sense of discovering something more specific or particular. Science needs a theoretical background that cements the robustness of the studies to be carried out. In other words, research has its beginning with the generalized view that the researcher has about the world (ontology), followed by the perspective of knowledge (epistemology) and at a later stage, the general approach to research (methodology) is defined. Within the methodology we find the research methods (quantitative, qualitative and mixed) and finally the research techniques (interviews, questionnaires, documentary analysis).

Therefore, a study related to the methodological and epistemological dimensions / perspectives that management research involves (regional epistemology) becomes pertinent. In particular, the paradigms of accounting research (internal epistemology) that reflect crucial theoretical and methodological pillars to produce valid scientific knowledge will be addressed.

The choice of a scientific research paradigm is related to what is studied, to the formulations of research questions, to the research methods used and, finally, to the way the results are interpreted (Lukka, 2010). Thus the theory of knowledge (epistemology) comes from the nature of the phenomenon to be investigated (ontology) and the research procedures that are used (methodology), which may include different methods of collecting and treating the evidence.

The scientific method that will be followed will be based on the one defended by (Karl Raimund Popper, 1999) through the definition of the problem of investigation trying to solve it, finding in this way the solution for the same one. The mistakes that will be made throughout the research process will be corrected in a timely manner, in order to establish new learning that will not allow us to make the same mistakes in the future, thus advancing towards the construction of new knowledge.

## 2. LITERATURE REVIEW

### 2.1. The Epistemological Pole

Scientific research, in order to evolve and have quality, must be permanently watched epistemologically. Epistemology is responsible for questioning the methods of producing scientific knowledge and its results. According to (Bourdieu, P., & Wacquant, 1992) epistemology constantly seeks, in a methodical way, to rectify what science and its respective methods assume to be a truth. In this sense (Bachelard, 1949, 1984) defends the importance of the existence of a scientific community with a critical spirit regarding the processes of scientific elaboration in order to prevent the proliferation of totalitarianism from certain currents of thought. Popper (1972) points out in his works that the existence of an epistemological vigilance on the application of theories and methods of scientific investigation and / or research is fundamental so that there is no stagnation of scientific research itself. It is not only a constant vigilance, but also a permanent kind of indignation about the effectiveness and rigor of the theories and methods applied and their use.

Bateson (1972) states that epistemological activity, whose role is to reflect on the limits of scientific knowledge, is of central importance in the evolution of science. The author points out that the epistemological pole is a kind of instance that examines the scientific object, from its formation to the results, analyzing critically the research and the knowledge in all its phases. This pole is given the explanation for the epistemological questions of the investigation, it breaks with the epistemological obstacles between the scientific object and the common sense and they are solutions that allow the evolution of the knowledge.

Jackson (2006) points out in his investigations that the epistemological pole is the field where

the epistemological obstacles that restrict the advance of scientific research and, consequently, the creation of knowledge are healed. According to Bachelard (1984), the importance of overcoming epistemological obstacles in the development of science, such as common-sense opinions, preconceived ideas without any scientific basis, that condition the creation of knowledge and damage the Advancement of science.

The critical surveillance exercised by the epistemological pole takes place during the elaboration of the scientific knowledge, being situated as much in a logic of discovery as in a logic of proof, in order to validate the knowledge of progressive form (Dancy, 1985; Peterson, 2019). The epistemological pole is essentially aimed at permanently monitoring scientific research and the formulation of knowledge, identifying epistemological obstacles and establishing rules of knowledge creation defined by general epistemological principles (Britsch, 2018; A. I. Goldman, 1986).

In this investigation we intend an epistemological rupture and elaboration of an adequate scientific object, applying the principles of internal and general epistemology.

## 2.2. Philosophy Aand Epistemology of the Social Sciences

Losee (1987) points out that there are divergences among philosophers of science about the nature of the Philosophy of Science , these divergences being summarized in four main views: (1) formulating a worldview that is compatible with scientific and Implications; (2) the presuppositions and predispositions of scientists; (3) analysis and clarification of concepts and theories of science; (4) search for answers that distinguish scientific inquiry from other types of research (Noddings, 2018).

Regarding vision one, Salmon (1984) states that the Philosophy of Science consists in the formulation of a world view that is compatible with the scientific theories and their implications, and the task of the philosophers of science is to elaborate the broader implications of science (Retamozo, 2017). Concerning the two view, Hoefer (2003) states that there are different presuppositions and predispositions among scientists that refer to their preferences such as preferring deterministic laws to probabilistic laws, sometimes associated with sociology. Three vision, according to Posner, Strike, Hewson, & Gertzog (1982) when analyzing and clarifying concepts and theories of science, making clear the meanings of certain scientific terms that are used in the investigations. The fourth and final view proposed by Boyes & Chandler (1992) attempts to understand the cognitive status of the principles and laws of science and the conditions that must be met for a scientific explanation to be correct, making a clear distinction between what is to be done Science and what it is to think how science must really be made (Wolff, 2017).

From the analysis of the four views it is possible to distinguish between the Philosophy of Science and Science, and the first makes an analysis of the procedures and the logic of the scientific explanation while science merely explains facts (Nagel, 1961).

In short, it can be said that the problems dealt with by Philosophy of Science are related to several themes such as: (1) what is possible to study scientifically through the relation epistemology and ontology (Lacey & Lee, 2003); (2) definition of scientific objectives given by the relationship between epistemology (which provides technical and cognitive criteria) and society (which provides social criteria) (Daston, 2007); (3) the evaluation of knowledge obtained theoretically and empirically through the scientific method (Karl R Popper, 1968; Karl Raimund Popper, 1972); (4) obtaining knowledge expressed in theories (Bunge, 1973, 1983); (5) experimentation and observation as a means of gaining new knowledge (Arabatzis, 2008; Kukla & Lance, 2009); (6) the relation of theories to reality and its role in scientific explanation (Nagel, 1961; Suppe, 1974).

Bunge (1973, 1983) states that the ontological foundations of the social sciences assume the conditions from which it is possible to characterize social disciplines as scientific, according to the epistemological frameworks and criteria of science: rationality and objectivity (Hughes & Sharrock, 2016).

The objective study of social phenomena was developed by Karl R Popper (1962,1972) and was considered one of his fundamental theoretical contributions. The author referred to the existence of three worlds related to the social sciences: the physical world, a world of states of consciousness with interaction between itself and a third world with a more or less objective existence. This scientific realism advocated by Popper, can ontologically be applied to the social sciences.

Popper (1999) states that a science oriented toward a more objective or logical understanding can be developed independently of all subjective or psychological ideas. He did not agree with positivism and rejected the knowledge provided by induction. The author argued that the ambitions of scientific verification and confirmation should be abandoned once and for all because all the laws of nature are mere hypotheses that can never be verified or confirmed, and all scientific knowledge is provisional. He replaced the notion of probable by roughly specifying that a hypothesis that can not be tampered with is not scientific. For Popper any scientific theory is always provisional until another appears that opposes it. This process of elimination causes science to evolve, for all those who are concerned with finding plausible and definitive theories do not contribute to the true progress of science (Alvin I Goldman, 2018).

From the ontology of the social, there would be a realistic possibility of constructing a scientific explanation for the phenomena studied by the social sciences. Popper with his realistic ontology of society referred to the objective conditions from which hypotheses about social facts can be tested by rational, theoretical and empirical means, making possible the scientific explanation. According to Gordon (2006) one of the most relevant and original contributions of Popper was the method of Situational Analysis (SA) applied to the social sciences (Rowbottom, 2019). Popper & Hudson (1963) point out that both the social and natural sciences start and end with problems, so the scientific method for the social sciences is also to look for attempts to solve them.

Caldwell (1991) states that Popper's method of SA is considered to be an individualistic method that excludes all psychological elements by substituting them for objective and situational elements, making them logical. This method considers the typical initial conditions for analyzing human actions in conjunction with social situations taking into account the physical objects, objectives and knowledge or information about social institutions that are relevant to the situation under study (Wisdom, 2017). This method must be understood as an explanatory model for the social sciences, considering individuals and their institutional environments, and can be understood as an attempt to solve social problems. Hands, (1995) points out that the analyzes developed in the micro and macroeconomics are examples of application of the Popper method for the social sciences, thus verifying the applicability of SA in the economy. On the other hand Blaug, Alcouffe, & Alcouffe (1994) mentioned that SA is a method of generalization of the economic analysis and therefore useful to the social sciences.

SA, besides being a scientific practice for the social sciences, can also be understood as a means to promote social reforms because Popper's intention was also to know the social world trying to contribute to make it better (Kerstenezky, 2007).

The scientific explanation of the social sciences is a fundamental question insofar as one of the basic products of science is the explanation, so discussing the explanation in the social sciences is the same as discussing the scientific status of the social sciences as well as their epistemological possibilities (Salmon, 1984). Popper (1999) states that the scientific explanation is related to the scientific problem being a kind of explanation of a fact, a phenomenon, a detached regularity or a notable exception to the rule. The author states that this explanation refers to two important concepts: laws and chance.

Bunge (1972) points out that to have scientific explanation a law is necessary, nevertheless it refers that there is not only the deterministic or causal law, there are also nondeterministic laws that allow probabilistic explanations, obtained through statistical methods, of science. However, the author states that in addition to the laws, it is also necessary to indicate which are the mechanisms involved in the scientific explanation (Bunge, 2010). In turn, Elster (2011) states that explanation in the social sciences is merely causal since the explanation of a phenomenon is simply

to refer to the previous phenomenon that caused it without, however, excluding the possibility of intentional explanation of behavior. For this author, the explanation in the social sciences is done through mechanisms and not through laws.

The authors Bunge (1997) and Glennan (2002) characterize this mechanism as a process that can exert the function of system change or even of impediment of this change, being such a definition adequate to the social sciences to the extent that the economic system is evident the processes of change in market rules and mechanisms that lead agents to violate legal norms.

Bunge's theory of mechanistic social explanation (1997) lists mechanistic hypotheses and theories, characterizing the relationship between social mechanisms and social explanations of the economic system within the social sciences.

In accordance with the ontological and epistemological views referred to above, it can be said that the social sciences delimit their field of study, essentially, to social facts with the purpose of explaining and objectively predicting social actions (Bunge, 1997; Elster, 2011; Karl Raimund Popper, 1999).

### 2.3. Accounting Methodological and Epistemological Perspectives

The process of scientific investigation is a form of intellectual discovery that allows us to understand the phenomena that surround us and how, by studying them, we can arrive at conclusions that allow to increase the scientific knowledge (Ryan, Scapens, & Theobald, 2002). What is studied, the type of questions that are formulated, the methodologies used and the way the results obtained in the investigations are interpreted are designated or characterized as the paradigm of scientific investigation (Berland & Crucet, 2016; Lukka, 2010). However, in the universe of sciences, from the social to the exact, where accounting is part of the theory of knowledge (Epistemology), it follows from the nature of the phenomenon to be investigated (Ontology) and the respective investigation procedures used (Methodology) variety of methods for collecting and treating the observed evidence (Quivy & Campenhoudt, 2005). Despite the wide variety of evidence, no scientific research can be fully objective, and it is necessary to consider the ontological and epistemological aspects of the research methodology (Hopper & Powell, 1985).

Research in the field of accounting has been experiencing a growing variety of theoretical perspectives and different research methods, but by reviewing the literature we have come to the conclusion that predominant (positive) quantitative research is the most widely used rather than qualitative, with different points of view osalen the use of both (Haynes, 2017; Luft & Shields, 2003).

Ryan et al., (2002) report that there is a supremacy of the philosophical tradition of empiricist research for being more objective and therefore more used by researchers in this area.

It is a fact that in recent decades there has been an exponential increase in accounting research (Luft & Shields, 2003), with accounting research being essentially quantitative positivist, but qualitative research is also gaining ground (Parker, 2012). In this sense, the case study has been widely applied to the accounting field, not only to understand the complexity of the processes but also to add an essential critical and reflective understanding of organizational phenomena (Lukka & Kasanen, 1995).

Luft & Shields (2003) in their research reported that the genesis of social science theories used in accounting research lists human relations, social psychology of organizations, organizational contingency theory, agency theory, information economics, cognitive psychology, economics, politics and institutional sociology. Covaleski, Dirsmith, & Samuel (1996) have pointed out that the main theoretical approaches dominating in accounting research are organizational contingency theory, sociological and organizational theories (interpretative perspective), and critical organizational and sociological perspectives (Britsch, 2018).

In the dichotomy between positivist and alternative research in accounting Ahrens & Chapman (2006) distinguish only two types of researchers: positivist and qualitative. The authors

added that both can use the same research methods: participant observation, document content analysis, calculating statistics, or conducting surveys by questionnaire or by interview (Krippendorff, 2004). However, in terms of methodology, Ahrens & Chapman (2006) distinguished qualitative research from positivism, considering that doing qualitative studies is not a question of method, but rather a methodology.

Positivist research emphasizes the relations between things insofar as positivism does not concern the causes of phenomena, but rather how the relations between the facts are produced, that is, the purpose of the researcher is to portray reality, not to judge it (Theóphilo & Iudícibus, 2001). On the other hand, in the last years, some works of interpretive research have appeared, which, according to Wierzchoń & Kłopotek (2002) tries to understand the social nature of accounting practices, aiming to understand the daily happenings, social structures, the meanings that people attribute to it, including the behavior of individuals in a certain context.

Interpretative research, in general, uses qualitative methods, using an interactive process, which involves a field study, which is interpreted in its context from the perspective of the various actors (Alase, 2017), being a type of research in which the researcher does not worry in order to obtain definitive conclusions, but rather reports that translate the different interpretations, since reality is considered to be a construction of its various actors (Pikas, 1966).

In interpretive research there is a researcher's own involvement in the research object in which the interpretation obtained results much from his / her experience as a researcher, the results of this type of investigation being usually an account of concrete situations, allowing for several interpretations that are tested (Walsham, 1995; Willig, 2017). A theory widely used in this type of research is the institutional theory in which a positive approach is taken that allows for triangulation with institutional theory, however, this cross has been little used to study this subject (DiMaggio, 1988; Vicary, Young, & Hicks, 2017).

## 2.4 Paradigms of Research in the Area of Education

Scientific studies in the field of education can not ignore paradigmatic frameworks, understood as a system of beliefs and principles that inform and give meaning to research practices (Denzin & Lincoln, 2008). The quantitative positivist paradigm is governed by general laws that allow us to formulate previous hypotheses about phenomena by looking for causal explanations for them and producing theoretical generalizations with validity and reliability, refusing to understand the facts of a given reality subjectively (Kivunja & Kuyini, 2017; Morgan, 2007).

Research in education can not ignore reference frameworks paradigms that guide them and, consequently, provoke a debate on the contribution of quantitative and qualitative approaches to the approximation to reality studied (Howard, 2016; Sale, Lohfeld, & Brazil, 2002). The qualitative post-positivist paradigm works with beliefs, values, opinions, representations, practices, action logics, attitudes and cultural norms in order to achieve a deep and sometimes even subjective understanding of individual and collective subjects and their phenomena, targeting research for small groups, but whose study is intense (Lapid, 1989).

In the field of education, the objects of study usually present themselves in a complex way, so that the positivist perspective has proved to be ineffective for the effective analysis of situations, essentially due to the linearity of the positivist perspective whose essential purpose is measurable and observable objectives. In this sense, it is questioned whether this will be the most appropriate approach to study something as complex as human and social processes, so dynamic and comprehensive (Müller, Begović, & Baumgärtner, 2018; Ponterotto, 2005). In order to understand this complex reality, they oppose the use of the qualitative research perspective that aims at the compression of social and human phenomena in a given context (Guba, Lincoln, & others, 1994). However, there are authors who suggest a mixed approach in order to understand, explain and deepen the reality under study, resulting in a complementarity between quantitative

and qualitative methods, through their applicability at different moments of the investigation (Doucerain, Vargas, & Ryder, 2016; Tashakkori & Teddlie, 1998).

The qualitative approach used is more concerned with the process than with the product, being more concerned with understanding and interpreting the way the phenomena under study are manifested than determining the causes of them (Bogdan et al., 1994; Lüdke & André, 1986). Thus, among the techniques of qualitative research, will be used those that better respond to the characteristics previously mentioned, that is, the technique of interview and participant observation. According to Yin (2015) these techniques put the researcher in direct and in-depth contact with the individuals and allow to know in detail what they think about a certain subject or what they do under certain circumstances.

In qualitative research it is based on the principle that knowledge is processed in an inductive and systematic way, from the ground, as the data emerge (Liamputtong, Ezzy, & others, 2005; Sánchez-Gómez & Garcia, 2017). On the contrary, quantitative research seeks to prove theories, collect data to confirm or define hypotheses, generalizing phenomena and behaviors. In this sense, while quantitative research is oriented towards the production of generalizable and universally valid propositions arising from an experimental, hypothetical-deductive and statistically proven process, qualitative research is directed towards a more hermeneutic and interpretative perspective of the phenomena, seeking to understand the educational phenomenon, based on the induction of the meanings of the contexts themselves in their singularity and complexity, that is, the process of producing knowledge in this perspective occurs as the data are collected and analysed (Patton, 2005).

Berg, Lune, & Lune (2004) report that qualitative researchers – Case Study - approach the world in a more detailed way, in an attempt to illustrate in a more complete way the subjects' experiences in detail, collecting data that are essentially Descriptive, in the sense of not escaping any detail (Flick, 2018). This presupposes a reflection that is important to mention related to the fact that, in this type of research, data are produced and interpreted by the researcher that may reflect some subjectivity, involvement and personal character. However, it is necessary for the researcher not to let subjectivity go too far, in the sense of not biasing the knowledge and the interpretation of reality.

Yin (2013) points out that case studies are increasingly used in the social and human sciences, as procedures for detailed analysis of reality, offering numerous possibilities for study, understanding and improvement of social and professional reality.

The case study is a method that has been used in education research in a growing way (Yin, 2017) because it is a method that allows analyzing the intensity and depth of several aspects of a phenomenon, a problem, a Real situation: the case. The case study implies an in-depth knowledge of the researched reality, using methods and techniques that fit, above all, into a qualitative research paradigm (Yin, 2005).

In addition to these objectives for the educational reality, the case study may focus on a class, a student, a teacher, a teaching program, a teacher's practice, a specific educational policy, among other possibilities (Flores, Gómez, & Jiménez, 1999).

The final product of a case study is a detailed description of the object of study in which narrative techniques are used to describe, illustrate, and analyze situations (Eisenhardt, 1989). The multiplicity of criteria and characteristics that compose the case studies lead to some classifications and typifications of them. According to Yin (2005) case studies may be exploratory (when very little is known about the reality under study), descriptive (when there is a dense and detailed description of a phenomenon), explanatory (when the data treat and determine relations of cause and effect in real situations) and evaluative (when dense description occurs, clarifies meanings and produces judgments). In order for the reliability of a case study to be recognized, the researcher must provide a detailed, rigorous and clear description of all the people in the study so that other researchers can repeat the same procedures in similar contexts (Yin, 2015). According to this author, the question of the rigor and internal validity of the study must be circumvented by the precision of the conclusions, since these must faithfully translate the reality investigated. Stake (2005) states that the case study may gain credibility if the investigator resorts to methodo-

logical triangulation processes, using more than once the same method, or using more than one method to obtain the desired information (Harrison, Birks, Franklin, & Mills, 2017).

### 3. CONCLUSION AND DISCUSSION

There are four major paradigms that structure and organize qualitative research: positivism, post-positivism, critical theory, and constructivism (Creswell, J. W., & Clark, 2007; Nicotera, 2017). The constructivist paradigm is understood as a way of knowing the world from the point of view of those who live in it, adapting itself completely to the methodology of the case study, attuned to a complex and profound reading of the reality under study (Jonassen, 1991). However, when we emphasize constructivism, it is essential to clarify some (Guba, E. G., & Lincoln, 2007; Guba et al., 1994).

The constructivist case study is based on the assumption that knowledge results from the interpretation of the researcher, with a subjective relationship between the investigator and the case being studied, so that this subjective interpretation allows the existence of an approach to the realities constructed by each one (Golafshani, 2003). Thus, in a constructivist case study, the researcher constructs or constructs a possible version for the phenomena investigated, resulting from his own understanding or from his mental construction on the case under study (Checkel, 2018; Johnson, R. B., & Onwuegbuzie, 2004). According to these authors, the case study being a description of a real situation, in a constructivist approach, the description will be the result of the researcher's experience, its interpretation about the context and the meaning of the subjects involved, here the ontological relativism of the constructivist case study. It is that constructivism understands that the subject knows the reality from the points of view of those who live in it, whose purpose is to reconstruct social reality, the phenomenon, the context: the case (Jonassen, 1991; Richardson, 2012).

According to Baxter, P., & Jack (2008) the operationalization of a constructivist case study obeys a heuristic path, in which the investigator uses a set of instruments to describe and analyze, in the sense of later interpreting, a certain phenomenon. This set of instruments aims to capture the development of the case throughout its development. To do this, the researcher uses techniques such as participant observation, annotations, semi-structured interviews using scales, critical incidents, photographs and videos. The use of these tools allows a collection of relevant information that allows the researcher to listen to the actors on whom the research falls, understanding the perspectives, meanings and involvements of each in a particular situation.

Summarizing, in the area of accounting, there is the existence of a positivist and / or interpretative investigation, whose objective is to develop mechanisms and tools that provide an efficient management of the organizations, noting that the case study method can be used in any of these two types of research, whether positivist or interpretive (Baxter & Chua, 2003; M Bloomberg, L.D., Volpe, 2012; Walsham, 1995).

According to Lukka (2010) the heterogeneity of paradigms has positive consequences in accounting research, allowing several new propositions of investigation thought outside the common context, being this the predominant positivist paradigm. According to the author, in order to verify academic interest in accounting research, making it more heterogeneous, and maintaining the quality of such research, it is necessary for researchers to bridge the most functionalist, economy-based paradigm based on a sociological approach. This approach should be composed of interpretive and critical perspectives through the use of mixed research methods (Maxwell, 2016).

Modell (2010) states that the research by mixed methods combines the quantitative and qualitative study, promoting the ease of use of several theories in the study of accounting. The author acknowledged that while accounting research needs an exchange of ideas between sociology and

economics, he acknowledged that few studies have done a metatriangulation of data.

Vaivio & Sirén (2010) refer that in the interpretative investigation, the method of the case study has been predominant, nevertheless part of the researchers understand that the junction of the positivist and alternative paradigm is incompatible, therefore they accept little the idea of being made a triangulation of research methods in accounting. However, Collin, Tagesson, Andersson, Cato, & Hansson (2009) argued that a triangulation between positive accounting theory and institutional theory is possible in organizations that develop their activity in a “gray zone” or little defined. This type of activity is typical of a position between the public and the private sector, without being located in only one of the sectors and therefore, according to the authors, the existence of a theoretical triangulation in the investigation is justified.

Luft & Shields (2003) report that the accounting literature has been divided more between the positive theory of accounting and the institutional theory, with few cases in which the two are crossed.

Knowing that research in general and the choice of a particular research method depends on ontological assumptions Ryan et al., (2002) taking into account that in the case of using accounting teaching methodologies, The theoretical framework on which the general research question was supported and the different methodological and epistemological perspectives addressed, it is important to mention the specific ontological assumptions that justify the choice of the interpretative research method, using the case study that allows explaining the phenomena under study .

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