

THE PREDOMINANCE OF POSITIVISM IN ACCOUNTING: REFLECTIONS ON RESEARCH IN BRAZIL

PREDOMÍNIO DO POSITIVISMO NA CONTABILIDADE: REFLEXÕES SOBRE A PESQUISA NO BRASIL

ABSTRACT

Accounting, as an applied social science, has been influenced by philosophical schools of thought that guided its pursuit of scientific legitimacy. Among these, Positivism played a dominant role, emphasizing objectivity, neutrality, and empirical observation as the foundations for developing accounting knowledge. This influence reinforced the view that accounting should rely on measurement and representation methods, aligning with the ideals of natural science. However, this perspective also imposes limitations, particularly in understanding accounting as a social practice. This essay aims to explore methodological possibilities for Brazilian accounting research to enrich scientific debate and enhance the field's development. The study discusses four topics: reflections on accounting research in Brazil, Positivism in accounting according to Auguste Comte, criticisms of positivist research in accounting, and an exploration of critical and interpretive approaches. The essay demonstrates that Positivism oversimplifies complex human phenomena by reducing them to numbers, thereby neglecting the social and cultural dimensions vital to a complete understanding of accounting reality. Its dominance also restricts innovation and methodological diversity, creating obstacles for alternative approaches that could enrich accounting research. This essay emphasizes the importance of integrating critical and interpretive methods with quantitative and qualitative techniques to advance accounting research in Brazil.

Keywords: Critical Theory, Accounting Epistemology, Accounting Paradigms.

RESUMO

A contabilidade, enquanto ciência social aplicada, foi influenciada por correntes filosóficas que orientaram sua busca por legitimidade científica. Entre elas, o positivismo exerceu papel predominante, ao priorizar a objetividade, a neutralidade e a observação empírica como fundamentos para a construção do conhecimento contábil. Essa influência contribuiu para consolidar a visão de que a contabilidade deveria pautar-se em métodos de mensuração e representação, alinhando-se ao ideal de ciência natural. Contudo, o predomínio dessa perspectiva também acarreta limitações, especialmente quanto à compreensão da contabilidade como prática social. O objetivo deste ensaio é refletir sobre as possibilidades metodológicas para a pesquisa contábil brasileira, a fim de enriquecer o debate científico e fortalecer o desenvolvimento da área. O estudo aborda quatro tópicos: reflexões sobre a pesquisa contábil no Brasil, o positivismo na contabilidade segundo Auguste Comte, críticas às pesquisas positivistas na contabilidade e uma seção voltada à compreensão das abordagens críticas e interpretativas. No ensaio, percebe-se que o positivismo reduz a complexidade dos fenômenos humanos a números, ignorando as dimensões sociais e culturais essenciais para uma compreensão completa da realidade contábil. A predominância do positivismo também limita a inovação e a diversidade metodológica, criando barreiras a abordagens alternativas que poderiam enriquecer a pesquisa contábil. Este ensaio destaca a necessidade de integrar abordagens críticas e interpretativas a métodos quantitativos e qualitativos, o que pode contribuir para o avanço da pesquisa contábil no Brasil.

Palavras-chave: Teoria Crítica, Epistemologia Contábil, Paradigmas Contábeis.

Jomar Miranda Rodrigues

Mestre e doutor em Ciências Contábeis pela Universidade de Brasília (2007 e 2012). Graduado em Ciências Contábeis pela União Pioneira de Integração Social (2001). Professor Associado do Departamento de Ciências Contábeis e Atuariais da Universidade de Brasília, em nível de graduação e pós-graduação. Editor Chefe-Adjunto da Revista de Contabilidade Gestão e Governança da UnB desde ago/2024. E-mail: Jomar@unb.br. Lattes: <http://lattes.cnpq.br/4371492514010904>. <https://orcid.org/0000-0001-5961-243X>

Mariana Pereira Bonfim

Doutora em Ciências Contábeis pelo Programa de Pós-Graduação em Ciências Contábeis (PPGCONT) pela Universidade de Brasília - UnB (2018); Mestre em Ciências Contábeis pela Universidade do Estado do Rio de Janeiro - UERJ (2014); Graduada em Ciências Contábeis pela Universidade Federal Fluminense - UFF (2011); Docente permanente do Mestrado Profissional em Administração Pública em Rede Nacional - PROFIAP; Docente convidada do Mestrado em Ciências Contábeis da Universidade do Estado do Rio de Janeiro (UERJ) e-mail: marianabonfim@id.uff.br. <http://lattes.cnpq.br/6281056363283128>. <https://orcid.org/0000-0003-2339-0462>

Sheyla Veneziani Braga

Doutoranda em Contabilidade pela Universidade de Brasília (UnB). Mestra em Controladoria e Finanças pela UFG. Atua como Professora de projetos pela FGV e Coordenadora do Curso de Ciências Contábeis na UNIFANAP, professora nas disciplinas: Teoria da contabilidade, Contabilidade Intermediária, Contabilidade de Custos e Planejamento Tributário. Editora de layout da revista UFG Contabilidade Inovação. Membro do Laboratório de Contabilidade, Inovação Sociedade (LACIS). Seu interesse de pesquisa envolve estudos com potencial impacto social, especialmente utilizando teorias relacionadas a: Contabilidade para a Inovação, Sistemas de Controle Gerenciais e Controle cultural. Seu e-mail é: venezianisheyla@gmail.com. <http://lattes.cnpq.br/2902817083141475>. <https://orcid.org/0000-0003-3548-0414>

1. INTRODUCTION

Scientific knowledge influences the evolution and reconfiguration of society (Kuhn, 1962). This perspective highlights the importance of scientific research as an instrument capable of observing social changes, understanding their impacts, and proposing solutions to emerging problems. In this context, accounting has gained prominence in recent decades due to the impact of the information it generates and disseminates on decision-making and the formulation of public policies (Mohammed, 2024).

Until the 1960s, the dominant theoretical and methodological paradigm in accounting research was normative. During this period, it was common for researchers to develop manuals with prescriptions and models they considered capable of guiding managers in decision-making, based on the assumption that applying these rules would lead companies to higher levels of performance. Thus, accounting theory had a prescriptive character and, for this reason, did not provide sufficient normative foundations for the preparation of reports intended to present useful financial information (Pires, Niyama & Noriller, 2018).

In the 1970s, empirical or positivist research emerged as the predominant paradigm, focusing on investigating “What do managers do?” through the observation of reality and the formulation of universal laws (Major, 2017). According to Iudicibus et al. (2011), Positive Accounting Theory can be considered an attempt to place accounting research within the realm of natural sciences. Martins (2005) clarifies that Positivism became a symbol of scientific research in accounting, drawing on statistics and mathematics and potentially testing or refuting hypotheses. However, this type of research is criticized for its limited knowledge development and innovation, thereby preventing consideration of issues that do not fit within the positivist logic (Macagnan et al., 2020).

Two reasons raise doubts about the methodological accuracy of positivist studies. The first point is that fundamental accounting concepts, such as assets, liabilities, and results, are social constructs and therefore interpretive, unlike measurements in the Natural Sciences (Major, 2017). This limitation stems from the non-independent nature of accounting numbers in relation to the theory examined. Considerations such as these have encouraged researchers to distance themselves from positivist theories and explore alternative methodologies and perspectives, especially in management accounting. In this sense, a movement rejecting the conventional paradigm is observed (Macagnan et al., 2020).

From a philosophical perspective, scholars of Critical Accounting Theory avoid quantitative methods because they cannot address the social implications of accounting (Everett et al., 2015; Richardson, 2015). Regarding this approach, it is observed that the emphasis on quantitative methodologies, while important for analyzing financial and economic data, often omits behavioral, cultural, and ethical aspects necessary for a holistic understanding of accounting (Baker & Bettner, 1997). In this regard, Sayed et al. (2019) note that it is not sufficient to analyze the branches of accounting in isolation. The study and reflection on the history of accounting as a whole are relevant because, from this understanding, it becomes possible to broaden discussions and promote the evolution of accounting science.

In recent research, Costa et al. (2024) observed that a large proportion of articles developing hypotheses are not based on consolidated theories, and only a small proportion create empirical models to test their hypotheses, with few concerned with validating the results. Furthermore, it was found that few articles in financial accounting complete the entire research cycle, indicating that scientific production has not yet reached a mature stage. In this perspective, Alawattage et al. (2021) note that methodologies are not chosen based on criteria of innovation in knowledge production and potential contribution, but rather on criteria that ensure rapid academic progression and the scientific reputation of the researcher and the institution.

The pressure to increase productivity, coupled with competition for resources and the reduction in time available for research and development, is a reality for graduate programs. As a consequence, there is a shift towards research that adheres to editorial requirements and, therefore, has a higher probability of acceptance in qualified journals (Parus, Dantas & Shigaki, 2015). This phenomenon, described as the “publication game,” can lead researchers to prioritize more accepted topics, which are more likely to be published rapidly, to the detriment of innovative or interdisciplinary approaches (Ramassa et al., 2024). In this context, cultural and institutional barriers reinforce these pressures, primarily affecting early-career researchers, who end up more vulnerable to this logic (Chahed et al., 2024).

In this context, it is relevant to highlight the concept of mainstream, understood as the dominant paradigm in accounting research, marked by an emphasis on positivist and quantitative methods (Major, 2017). As a result, a homogenization of scientific knowledge may occur, where certain types of investigation gain prominence to the detriment of diversity and the exploration of new frontiers, posing challenges to the development of reflective knowledge capable of addressing the complexities of society (Bilhim & Gonçalves, 2022).

In this context of epistemological tensions and institutional pressures shaping the choice of themes and methods, the following guiding question emerges: how can Brazilian accounting research broaden its perspectives by recognizing and exploring methodological approaches beyond the mainstream? The objective of this essay is to reflect on the possibilities for Brazilian accounting research as ways to enrich the debate and strengthen the development of the area. The discussion in this study focuses on the need for a holistic, context-sensitive approach in accounting research. It is hoped that these reflections will allow us to understand and highlight the dynamics of research and, thus, indicate options for paths to the paradigmatic expansion of accounting research and, in a way, contribute to Vogt et al. (2021), who argue for the need to break away from exclusively quantitative research to bring a new perspective and understanding that approaches complement each other.

This essay aims to help overcome the barriers that limit scientific production in accounting, encouraging the exploration of less conventional themes and the use of methodologies that challenge dominant standards. The proposal is not to exclude or privilege any methodological approach, but rather to foster a more inclusive and diverse science that values different theoretical and epistemological perspectives. In this sense, the reflection presented here has the following contributions: it expands the research possibilities for early-career researchers, who are often restricted to traditional editorial agendas; it offers support for postgraduate accounting programs to rethink their evaluation criteria, stimulating plurality and scientific innovation; and it contributes to making Brazilian accounting research more connected to contemporary social and economic demands, by proposing solutions that engage with the complexity of reality. By transcending the limits of Positivism, it seeks to strengthen the practical relevance of academic production, expanding its impact on both the formulation of public policies and the development of organizations.

2. POSITIVISM IN COMTE'S VIEW

The term “positivism” refers to the view that any judgment about a situation or statement about the world must be validated by experience. For Domingues (2004, p. 168), Positivism derives from the word “positive” and is associated with an activity of the spirit rather than with theological, metaphysical, or ideological activity (Domingues, 2004).

Positivism has manifested itself in different ways throughout history. From a philosophical point of view, Auguste Comte (1973) presents Positivism as a doctrine founded on the neutral and objective observation of phenomena (Pickering, 2011). In economics, Friedman's (1953) perspective on positive economics was incorporated into accounting by Watts and Zimmerman, who treated the firm as a network of contracts and proposed explanations based on observable regularities. In the social sciences, Positivism entails analyzing individuals as passive entities, objectively described, without emphasis on their role as builders of social reality (Nepomuceno, 2017).

According to Comte (1983), the positive state is marked by the prioritization of observation over imagination and argumentation. The positive view of facts abandons consideration of the causes of phenomena (theological or metaphysical). It becomes a search for their laws, understood as constant relations among observable phenomena (Cardoso et al., 2013). Positive philosophy, unlike theological and metaphysical approaches, rejects the idea that natural phenomena can be explained by a single principle, such as God, nature, or any equivalent (Brentano & Curvello, 2022).

According to Comte's Law of Three Stages (1983), the theological stage was characterized by interpreting phenomena as manifestations of a divinity, thereby restricting questioning of natural causes through passive acceptance of the divine will. The metaphysical stage, in turn, represented a moment of transition, moving away from supernatural explanations, but still without reaching the scientific rigor characteristic of the positive stage (Buchweitz et al., 2019). Finally, in the scientific, or positive, stage, man adopts a critical and analytical stance towards reality, seeking to explain it through systematic observation and the formulation of general laws capable of predicting the behavior of phenomena.

According to Comte (1978), experience reveals only limited connections between certain phenomena. Also, according to Comte (1978), each science focuses on a set of phenomena that cannot be reduced to those of other sciences, although it may share methods and approaches. Therefore, while sciences may share methods and approaches, each deals with its own specific domain of phenomena. The main question of the positivist approach is: how to use the methods of the natural sciences to study social phenomena and, consequently, treat them as objects (Brandão, 2011).

Medeiros (2010) and Cazavechia (2017) describe positive knowledge as being marked by the capacity for prediction, adopting the principle of “seeing to predict” as the basis of positive science. Scientific predictability facilitates the development of techniques that associate the positive state with industry, where man exploits nature. For Comte (1983), the positive spirit grounds the sciences as methods for exploring what is real, specific, and indubitable, defined with precision and utility.

For positivists, reality is perceived as an objective, concrete structure external to the researcher, which can be decomposed into explanatory (independent) and dependent variables. These variables are related by laws that describe their interactions. The positivist approach tends to simplify reality by isolating and studying relationships between variables outside their natural contexts, often in a laboratory setting (Major, 2017). The use of mathematical tools and statistical models has been instrumental in hierarchizing research quality and asserting the superiority of their work (Crivelente, 2024).

However, when this logic is applied to accounting, limitations arise. The measurement of assets, liabilities, and results is not always objective, as it involves value judgments and estimates, as in the case of fair value measurements or impairment tests (Hartmann, 2022; Efrag, 2021). Major (2017) emphasizes that, unlike the natural sciences, where there are consensual and intrinsic measures, in accounting, there is no universal consensus on how to quantify such elements. For example, he cites heritage assets whose uniqueness and lack of marketability make their valuation subjective, highlighting the limitations of accounting measurement (Carnegie & Wolnizer, 1995; Anessi-Pessina & Sicilia, 2020).

Despite this, positivist approaches in accounting research commonly use quantitative methods (Nascimento & Costa, 2025). Frequently, accounting studies are based on numerical data that are rarely questioned or contextualized, based on the premise that they objectively reflect reality. However, as Lourenço and Sauerbronn (2016) point out, accounting portrays only part of reality, and research is grounded in ontological, epistemological, and methodological assumptions that show that accounting numbers are social constructs – neither neutral nor self-evident. In this context, the present work seeks to complement these approaches through critical theoretical reflection, bringing to light new perspectives and expanding the epistemological debate in accounting.

3. CRITIQUES OF POSITIVIST RESEARCH IN ACCOUNTING

Between the 1930s and 1950s, accounting literature was marked by standardization. During this period, efforts were made to establish accounting standards and regulations that could be applied uniformly (Santos et al., 2014). However, the normative approach faced criticism, particularly for its rigidity and limited adaptability across different economic and business contexts. Sterling (1970), for example, highlighted that normative prescriptions had low explanatory power and limited practical utility, which later led to the strengthening of alternative approaches such as positive theory (Watts & Zimmerman, 1986).

Thus, Positivism gained prominence in accounting, especially in the United States, between 1960 and 1968, as research increased that used economic models and statistical methods to analyze accounting choices and measure the impact of accounting information on financial markets (Homero Junior, 2016). Articles such as *Empirical Evaluation of Accounting Numbers* (1968) and *The Information Content of Annual Earnings Announcements* (1968) influenced positivist accounting research by integrating a neoliberal ideology that held an “almost” unwavering belief in the power of the market to solve social problems (Avelar & Ribeiro, 2020).

According to Jeanjean and Ramirez (2009), the emergence of Positivism was facilitated by the separation between accounting theory and practice. This separation created a hierarchy in accounting, ranging from small practitioners to leading theorists. The great theorists sought academic prestige by approaching other disciplines, especially economics. Thus, the authors suggest that normative and positive theories share a continuity in their independence from accounting practice, questioning the idea that the rise of Positivism represents an advance over the previous tradition.

For proponents of Positivism, Ball and Brown (1968), Beaver (1968), and Watts and Zimmerman (1990), accounting theory should explain and predict accounting practices, thereby providing information to users of accounting information for decision-making; this marks a break between what had been produced up to the 1960s and what would develop thereafter, creating a divide between normativism and Positivism. However, an accounting theory should not be exclusively normative or positivist. According to Silva, Niyama, and Noriller (2018), accounting theory is only useful if it can explain, predict, and prescribe accounting practices. This occurs to the extent that these prescriptions are based on findings derived from the explanation of accounting practices, thus meeting the real needs of users of accounting information.

It should be noted that the positivist approach has limitations. Firstly, by reducing all human efforts to numbers (Houghton, 2011; Acharya, 2024) and adopting a reductionist stance that simplifies complex entities to the study of their parts (Santos et al., 2012). Secondly, by presuming that everyone shares the same interpretative view of reality, thus ignoring subjective and contextual perspectives. Positivist research gives little credit – or even considers useless – to the subjective and “unreliable” nature of the thoughts, feelings, and interpretations of research participants (Phoenix et al., 2013). Thirdly, the idea that the researcher can remain independent of the object of study is illusory. Researchers who share the same data may arrive at different results, depending on the analytical choices they make – clear evidence that statistical procedures do not eliminate subjectivity, but often conceal it (Brezna et al., 2022). Furthermore, in the tradition of reflexive sociology, Bourdieu (1990s) shows that the researcher carries with them a social habitus that inevitably influences their research, making critical awareness of their own position and possible biases essential.

Prévost and Beaud's (2015) reflection on statistics reinforces the critique of Positivism in accounting. For these authors, numbers should not be seen as technical measurements of a pre-existing reality, but as political-cognitive constructions traversed by disputes between science, administration, and politics. Similarly, accounting cannot be reduced to neutral and objective representations, as its measurements incorporate normative and institutional choices (Hopwood, 2002, 2007). This observation weakens the positivist premise that accounting numbers reflect economic reality.

Some criticisms of the positivist paradigm have been expressed by Somantri (2013) and Ghazali (2004). Somantri (2013) criticizes the positivist paradigm for its limited vision and failure to consider the complexities and nuances of social phenomena. The same author argues that Positivism, with its emphasis on quantitative methods, may not fully capture the nature of the social and human processes involved in accounting. Ghazali (2004) points out that the predominance of Positivism in accounting leads to a restricted view and often ignores qualitative and contextual aspects. He suggests that this approach prevents a broad and rich understanding of accounting practices, underestimating the importance of social and cultural interactions in the field.

According to Suyunus (2012), Positivism observes only the “surface” without understanding the more profound meaning. Its purpose is to reach generalizations without considering that there are, in fact, things like human behaviors that cannot be generalized and that there will still be an element of subjectivity (Cahyono & Daniel, 2023). However, the positivist paradigm needs to change its perspective to increase the value of accounting research. As Chua (1986) argues, complementing interpretive and critical approaches can enrich the understanding of accounting phenomena, thereby overcoming the limitations of purely positivist methodologies.

In suggesting alternatives to conventional accounting research, Chua (1986) did not aim to map all research possibilities, but instead highlighted approaches and theoretical divergences among researchers. She distinguished conventional accounting research from interpretative and critical approaches, rejecting the idea of mutually exclusive paradigms as illogical and superficial, and combining diverse research traditions without emphasizing exclusivity. Corroborating this, Lee (1991) and Kakkuri-Knuuttila et al. (2008) also recommended that positivist and interpretative approaches in research should support each other, rather than being mutually exclusive.

Recent studies, such as Peng and Shiyu (2019), have shown that Positivism will continue to be the dominant philosophy of science in accounting knowledge generation. Although this approach has been adopted and has provided advances, it is flawed. For Araújo et al. (2023), positivist science, by distancing itself from criticism and revisiting its foundations in search of neutrality and impartiality to achieve objective validity, ultimately creates a prison based on faith in empirical data. This results in a cycle of beliefs that relies on information drawn from fixed, unclear concepts. However, this situation could be overcome by incorporating the dynamics of facts.

4. REFLECTIONS ON ACCOUNTING RESEARCH IN BRAZIL

In the philosophy of science, the positivist model has consolidated as the dominant paradigm in accounting research, ultimately limiting research agendas and the scope of intellectual activity in this field (Lukka, 2010). Despite advances in recent decades, a research agenda marked by Positivism and the primacy of quantitative methods still prevails (Bibi et al., 2024). These mechanisms of domination restrict the diversity of thought and tend to stifle essential social issues for the accounting debate, which could be explored from sociological perspectives (Villiers & Fouché, 2015).

It is clear that Positivism, with its emphasis on quantification and objectivity, imposes an intellectual constraint that prevents the exploration of complex issues in accounting reality. This approach, by focusing on measurement and predictability, fails to capture the social and cultural dynamics that influence accounting practices. Paul Ricoeur (1981) argues that interpretation is fundamental to understanding human phenomena in their totality. In this respect, Positivism reinforces a reductionist view that distorts a comprehensive understanding of accounting.

Karl Popper (1982), in his critiques of logical Positivism, argued that science should be open to continuous criticism and verification, rather than adhering to a single method or paradigm. According to him, a theory's capacity to be tested and potentially refuted is essential for scientific progress. The insistence on a single positivist approach contradicts this principle, restricting development and innovation in accounting.

Critical theory, developed by the Frankfurt School and discussed by authors such as Max Horkheimer (1972) and Theodor Adorno (1998), emphasizes questioning and challenging established power structures and norms. In accounting, this implies examining how accounting practices influence and are influenced by power relations and social inequalities.

In the Magrini study (2024), this challenge is evident when the author presents a work that differs from the usual in academia, i.e., market research and companies listed on the B3 (Brazil Stock Exchange and Over-the-Counter Market). The criticisms were much more about the unease of the new than about the quality of the research. The author highlights that the habitus of accounting research tends to reject research that is not dominant. This occurs because the habitus is sustained by the solidification and incorporation of conceptions, reflected in philosophy, and functions as a mechanism for recognition among the agents involved (Bourdieu, 1989). When the author proposed research that questioned the philosophy on which professors based their understandings, she was discredited and confronted.

Sometimes, accounting research articles resemble articles in the exact sciences more than those in applied social science, where accounting is embedded. This tendency reflects a disproportionate emphasis on quantitative methods and statistical techniques, often at the expense of a broader understanding of the social and cultural contexts that influence accounting practices. This can lead to conclusions that, while statistically robust, are decontextualized and less helpful in formulating policies and practices that truly improve accounting within a broader social context.

Another aspect to be discussed concerns the marginalization of non-mainstream researchers. Magrini et al. (2024) observed that both postgraduate programs and scientific publications that seek to maintain the status quo generally do not accept research that does not follow a positivist approach. It is important to emphasize that science should be a field of debate and methodological diversity, as argued by Karl Popper (1959) and Thomas Kuhn (1962).

In the epistemological debate, Popper (1959) questioned the limits of logical Positivism. The principle of falsifiability (Olivares, 2006) holds that a scientific theory should be considered only if it is capable of being refuted. For the author, science does not evolve through the verification of hypotheses, as logical Positivism maintains, but through a continuous process of criticism and refutation. This conception breaks with the idea of science as an accumulation of verifiable empirical observations, shifting it toward a dynamic vision in which hypotheses are tested, reformulated, and subject to error. In accounting, this perspective is relevant, as concepts such as assets, liabilities, profit, and fair value should not be treated as absolute truths or direct representations of economic reality, but rather as theoretical constructs, subject to questioning, revision, and improvement (Major, 2017). The incorporation of this logic into accounting research strengthens the critical dimension and recognizes the epistemological plurality that permeates the field.

Additionally, Kuhn (1962) broadened this debate by highlighting the role of paradigms and scientific revolutions in transforming knowledge. In this scenario, the predominance of Positivism in accounting imposed limits on research agendas, prioritizing quantitative methodologies and restricting the diversity of thought. Avelar et al. (2020) emphasize the need for new perspectives and encourage the use of qualitative, interpretive, and critical approaches. By adopting these perspectives, accounting research can overcome the rigidity inherited from the positivist paradigm, thereby opening space for more reflective investigations capable of addressing the social, institutional, and economic complexities that characterize the Brazilian context.

It is noted that theoretical and conceptual research is rarely published in scientific journals, which in a way implies an impoverishment of discussions at the highest level of epistemology within the academic community. An example of this was addressed by Homero (2021), who reported the difficulty of finding journals that would accept critical work. The author cites the rejection by journals considered multi-paradigmatic, whose reviewers' guidance consisted of changing the writing style to a more "neutral" tone, which, in fact, would mischaracterize the entire work. It should be emphasized that this same journal has not published a single critical article in the last two decades.

From an operational standpoint, the predominance of studies focused on financial accounting and emphasizing quantitative methods can be explained by two factors: the division of labor and the pressure to publish. Quantitative methods enable segmentation of research tasks (Zyoud et al., 2024), a feature less feasible with qualitative approaches, which require more subjective interpretation and depend on context (Assis & Monteiro, 2023). Furthermore, the pressure to generate publications reinforces this trend (Patrus et al., 2015). In this scenario, qualitative research faces both operational and institutional barriers that hinder its publication compared to quantitative research. Among these challenges are the size and complexity of manuscripts, as well as reviewers' lack of familiarity with evaluating qualitative methods – factors that make it less compatible with traditional editorial criteria (Frankel, 2023).

This emphasis is not merely perceived; data support it: an analysis of 522 doctoral theses in accounting in Brazil (2007–2021) revealed that 70% used quantitative strategies, 22% qualitative approaches, and 8% mixed methods (Silva, Rodrigues and Niyama, 2023). These numbers support the idea that topics requiring greater interpretive effort and contextual sensitivity are marginalized, and highlight the formation of "methodological islands" that reproduce the prevailing paradigm.

This pressure for measurable results encourages researchers to adopt quantitative, i.e., positivist methods. In this respect, Nganga et al. (2023) argue that the emphasis on the number of publications results in a scenario where the research planning and development process is relegated to the background, leading to studies of little relevance, with a predominant focus on quantitative methods and little openness to innovation simply because it is more "publishable".

The predominance of positivist research in accounting creates tensions and barriers to new approaches. For example, it is challenging to find disciplines that adopt methodologies other than positivist ones, thereby perpetuating the field's existing dominance. Regarding research training in Brazil, Nganga et al. (2023) noted a predilection for methodological disciplines – especially quantitative ones – and an absence of disciplines for critical reflection on the construction of accounting knowledge, such as epistemological disciplines. Furthermore, advisors provide limited support for research that deviates from the positivist paradigm (Magrini et al., 2024).

Bilhim and Gonçalves (2021) emphasize the importance of understanding how accounting is interconnected with social power structures and their evolution in the context of modern capitalism. The authors suggest that this understanding can pave the way for a broader, more diverse research agenda that enriches accounting information. Complementarily, Guthrie et al. (2019) highlight that relevant themes for accounting research involve both the influence of accounting on society and the influence of society on accounting. Studies on capital markets are relevant, and the literature itself confirms this; however, there are other areas where accounting is equally important. For example, the public sector, non-governmental organizations (NGOs), and small and medium-sized enterprises (SMEs) are contexts in which accounting practices can have significant and different implications.

The combination of these perspectives suggests that advancing the field of accounting requires researchers to adopt a more holistic approach. This involves not only analyzing financial markets but also investigating how accounting interacts with different sectors of society. This will be possible through the adoption and acceptance of critical research by high-impact journals. However, this critical view does not mean disregarding the scientific past, but rather opening up to research that seeks to understand processes from the combinations of culture, language, histories, symbols, perception, cognition, social conventions, politics, ideology, and power.

In this context, Nganga et al. (2023) state that accounting research in Brazil is stagnating, mainly due to deficiencies in the training of autonomous, critical researchers able to apply diverse methodological approaches to address real problems without fear of daring and innovating. It is therefore clear that the renewal of accounting research in Brazil depends on the courage to break with established paradigms.

5 CRITICAL AND INTERPRETATIVE APPROACHES IN ACCOUNTING

Baker and Bettner (1997) argue that the core of accounting can best be understood through its effects on individuals, organizations, and societies. Its influence extends across issues related to wealth distribution, social justice, political ideology, and environmental harm. Therefore, accounting research must incorporate interpretative and critical perspectives. Nearly three decades later, the debate over alternative methodologies still persists. Why?

To answer this question, two research approaches with an anti-positivist epistemological stance emerge: the interpretivist and the critical (Mott & Sanches, 2017). In subjective views, meanings are constructed through the interaction between the object and the subject, a constructionist ontology (Martins, 2005). According to Gaffikin (2006), the interpretivist paradigm sees knowledge as a social construction that develops from human experience. Myers (2019) highlights that interpretivist researchers focus on understanding meanings within the specific context of the phenomenon under study. For Jamaluddin et al. (2023), the interpretivist approach is shaped by historical, literary, and existential studies,

where the subjective understanding of individuals is considered important. In this approach, the existence of multiple realities is acknowledged, requiring the use of diverse methods to fully understand them.

According to Dewi (2021), the interpretive paradigm is a research method based on two assumptions: scientific social reality, which implies a subjective approach to science, and the belief that society is regulated or ordered. The task of scientists is to understand why this order of reality occurs. The Interpretive Paradigm (Subjective - Regulation) describes the stability of behavior from an individual perspective.

According to Adil et al. (2022), the interpretive view holds that reality is not a single entity but multiple aspects, which makes it possible to study it from different perspectives. In addition, Denzin and Lincoln (2011) argue that reality is socially constructed, meaning that different individuals and groups may interpret the same phenomenon differently. This aligns with the idea that multiple realities coexist, and each can be valid in its own context. As Hussey and Hussey (1997) argue, the researcher's values play an important role in determining what is considered fact and how those facts are interpreted. This notion is central to the interpretative approach, as it recognizes that complete neutrality is impossible; the researcher's subjectivity and biases always influence the research (Pozzebon & Petrini; Gillani, 2021).

From an accounting perspective, it is understood that accounting practice is not merely a set of neutral techniques but also a social practice that reflects and influences cultural and social values (Carnegie et al., 2022). For example, the way different cultures interpret concepts such as "transparency" or "accountability" can vary. Incorporating these perspectives can enrich how accounting practices are understood, thereby increasing the relevance of accounting research. Fundamentally, this line of investigation has the potential to realign accounting with the social sciences. In exploring the role of accounting, Lehman (2010) argues that the interpretative approach is a strategy for developing accounting within a social context and enhancing theoretical frameworks.

Interpretive research in accounting can utilize various methodologies such as ethnography, phenomenology, and hermeneutics. For example, ethnography observes and interprets social behaviors and interactions (Denzin & Lincoln, 2011). Case studies analyze examples, exploring accounting practices in specific contexts (Yin, 2018). Phenomenology emphasizes lived experiences and their interpretation (Moustakas, 1994). Narrative analysis involves stories about accounting experiences to understand how meanings are constructed (Riessman, 2008). Hermeneutics interprets texts and symbols, seeking to understand their meanings (Ricoeur, 1981). Discourse analysis examines how language constructs meanings and influences accounting practice (Fairclough, 2003). These approaches enrich interpretive research, providing an understanding of accounting phenomena.

According to Myers (2019), the process begins with the formulation of open-ended questions, aimed at understanding the meanings and interpretations attributed by the subjects involved. Techniques such as interviews, case studies, and ethnography are recommended because they enable an understanding of how accounting practices are constructed, perceived, and experienced in a given context (Moustakas, 1994; Yin, 2018).

Following initial data collection, the next step is to conduct a reflective analysis, in which researchers interpret the collected qualitative data to identify patterns, categories, and meanings. Riessman (2008) suggests that narrative analysis can reveal how individuals construct meanings through personal and professional stories, while Ricoeur (1981) recommends hermeneutics for interpreting the texts and symbols present in accounting practices. During this analytical phase, the researcher needs to recognize their own beliefs, values, and biases, since subjectivity is present in the construction and interpretation of qualitative data (Hussey & Hussey, 1997; Denzin & Lincoln, 2011).

The critical paradigm, as described by Myers (2019), shares aspects with the interpretivist paradigm but assumes that social, cultural, or political domains limit researchers' ability to act to change their circumstances. This paradigm not only seeks to understand the context but also challenges established beliefs and values, proposing improvements through self-reflection. Gaffikin (2006) highlights that, without critical reflection on what and how one knows, actions can only reinforce the dominant view of society.

As discussed by Bilhim and Gonçalves (2021), being critical implies adopting an epistemological perspective that challenges established norms. Researchers who embrace this role are exposed to the same power systems that attempt to shape human behavior and construct perceptions—precisely the aspects they strive to expose and question (Gendron, 2018). The focus of this approach is on social inequalities, accompanied by a political commitment to societal transformation. Contrary to the view that accounting is an objective and impartial practice.

To that end, the critical discourse analysis proposed by Fairclough (2003) allows us to uncover how languages and narratives in accounting influence, reinforce, or challenge social power structures. Furthermore, critical researchers are called upon not only to understand the phenomenon but also to propose reflections that can provoke societal change (Lehman, 2010; Sauerbronn, Lima & Faria, 2023). This involvement includes formulating recommendations for organizations and accounting education, suggesting the incorporation of critical theories into teaching, and stimulating training that goes beyond technical skills, thereby developing the critical thinking of future professionals (Sauerbronn et al., 2023).

In this respect, the challenge of critical research in accounting is to decolonize bodies and minds that have been subjected to processes of subjectivation promoted by positivist and pro-market accounting (Sauerbronn, Lima, and Faria, 2023). Decolonization arises from the understanding that traditional methodologies and theories reflect and perpetuate structures of power and domination – such as Eurocentrism and the Hierarchization of Knowledge, Language, and Discourse. However, there is also the risk of recolonization, in which the dominance of international authors is passively

accepted. The real challenge lies in recognizing critical epistemologies as tools for deconstructing what is considered right, without treating them as the only or superior means for explaining phenomena (Sauerbronn et al., 2023).

Thus, the debate over decolonizing accounting research should not be understood as simply replacing one dominant paradigm with another, but as opening the field to an epistemological plurality that can enrich it. Recognizing the limits of Positivism and traditional approaches is an important step, but equally essential is preventing critical epistemologies from becoming new instruments of exclusion. It becomes necessary to promote dialogue across different perspectives to build a more reflective, inclusive accounting science committed to the social complexity it seeks to understand.

6 CONCLUSIONS

This theoretical essay sought to reflect on the perspective from which Brazilian accounting research should focus its efforts to evolve as a science, highlighting the need for a more holistic, context-sensitive approach. Initially, it addressed the positivist view that shaped accounting practices, emphasizing objectivity and quantification. However, as discussed, this approach has its limitations, especially in its ability to capture the social and cultural complexities inherent in accounting practice.

It would be fair to acknowledge that each research approach—whether quantitative, qualitative, or mixed—brings its own strengths and limitations. While Positivism, associated with quantitative research, offers a rigorous framework for data measurement and analysis, it can, at times, fail to capture the complexity and depth of social phenomena that are more readily accessible through qualitative methods.

Therefore, a need was identified to integrate other methodologies, including critical and interpretative approaches, given that quantitative methods can reduce the depth and relevance of accounting research. Furthermore, the predominance of Positivism hinders innovation and the exploration of social issues that are fundamental to a complete understanding of accounting.

A positivist uniformity has characterized the methodological development in accounting research over the last few decades. It is important for accounting researchers to seek alternative research paradigms to offer different perspectives and to keep an open mind about the real social contributions accounting research needs to make to users.

Adopting a mixed-methods approach can be beneficial because it allows researchers to explore research questions more broadly, combining the objectivity and generalizability of quantitative methods with the richness of detail and context provided by qualitative methods. This combination can enrich the analysis, enabling a more holistic and integrated understanding of the phenomena under study.

In the Brazilian context, what is perceived is stagnation, attributed to a lack of training for critical and innovative researchers. To overcome these challenges, it is essential to promote a research agenda that incorporates interdisciplinary perspectives and diverse methodologies, as well as to integrate sociological and cultural approaches. The renewal of accounting research in Brazil depends on the courage to challenge existing paradigms and the willingness to confront the challenges associated with diverging from the mainstream. Embracing an inclusive and pluralistic approach will allow accounting to develop as a science, enabling it to better respond to contemporary challenges.

Research is a process of intellectual discovery that can transform our knowledge and understanding of the world around us. (Ryan, Scapens et al., 2002, p. 7).

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