DOES ACCOUNTING NEED A NEW METHODOLOGY?

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Penelitian akuntansi yang pada saat ini diuakm milah oleh penelitian metodologi ilmu alam (natural sciences), semakin banyak menghadapi kritik dan tantangan karena ditengah telah menjadikan akuntansi dari lingkungan sosialnya. Semakin berkembangnya penelitian akuntansi dengan menggunakan pendekatan dan metodologi alternatif seperti critical theory mantap interpretivin, mengisyaratkan bahwa semakin banyak penelitian akuntansi yang sedang perlunya metodologi lain untuk menggali perspektif-perspektif akuntansi yang sampai saat ini banyak yang tidak dapat dijawab oleh penelitian-penelitian yang menggunakan pendekatan hipotetico-deductive yang pada dasarnya merupakan metodologi penelitian ilmu alam. Hal ini terjadi karena adanya anggapannya bahwa akuntansi sebagai ilmu sosial (social science) adalah sama dengan ilmu alam. Penyamanan ini timbul karena adanya anggapannya bahwa gejala sosial (social phenomenon) tidak berkeda dengan gejala alam (natural phenomenon).

Tulisan ini berusaha menjelaskan bahwa anggapan tersebut tidak tepat, sehingga metodologi yang digunakan dalam penelitian akuntansi tidak perlu membenahi metodologi yang digunakan dalam penelitian ilmu alam. Ketidaksempatan tersebut terletak pada kekurangan bahwa gejala sosial adalah lebih kompleks dan variabelnya lebih tinggi dari pada gejala alam. Berbeda dengan ilmu alam, mempelajarinya akan menemukan apa yang dimaksud dengan konsep suatu gejala. Hal ini mengakhiri sulitnya akuntansi sebagai ilmu sosial menciptakan dalil-dalil akuntansi (social law) karena akuntansi berhubungan dengan gejala dan kejadian sosial yang terjadi karena tindakan manusia dengan kesadaran bebasnya (free will). Akbar selanjutnya adalah sulitnya memenuhi hubungan sebab-akibat antara kejadian dengan kejadian lain sehingga di dalam ilmu sosial (termasuk akuntansi) berlaku suatu hubungan terbaik yang dapat dibentuk antara adanya hubungan sebab-akibat.
Introduction

Many reasons have been given for supposing that social sciences require different kinds of methodology and justification from those of natural sciences. Unlike the natural sciences, accounting, as a social science, faces the complexity and variability of social phenomena, suggesting that accounting also requires a different methodology.

August Comte who introduced positivism into social sciences states that each branch of knowledge passes successfully through three different theoretical conditions: the theological or fictitious, the metaphysical or abstract, and the scientific or positive (Turner, 1986). The human mind employs these three methods of philosophizing which are essentially different and even radically opposed. He believes that the first condition is the necessary point of departure of human understanding, while the third condition (positive) is a fixed and definite state.

Likewise, John Stuart Mill, regarded the philosophy of social studies as merely a branch of the philosophy of natural or physical sciences. He believed that any facts of social phenomena are a subject of science, as far as scientific investigation consists of determining causal sequences in order to establish generalizations. As noted by Winch (1970), Mill considers that social inquiries differ from empirical laws "not in kind, but in their much greater degree of generality and exactitude. Like all scientific laws they are statements of uniformities, namely "uniformities of succession among states of mind".

Like other social sciences, accounting, as represented in the mainstream researches and journals has relied on the concept of the positivist science or positivism, popular throughout the nineteenth century. However, this logical positivism is epistemologically unsound. "It is not an accurate picture of the structure of advanced sciences such as physics, and it is grossly inadequate as a reconstruction of empirical history of science" (Meahl, 1986). This is the reason that, as a philosophy of science, positivism is no longer taken seriously (Christiansen, 1993; Meahl, 1986).

Since mainstream accounting accepts the natural scientific methodology, it is also committed to the philosophical presuppositions from which this methodology proceeds. As a consequence, mainstream accounting researchers accept that there is no fundamental distinction to be drawn between accounting as a social science, and the natural sciences. It implies that the social world is in line with the natural or physical world which consists of a single order of phenomena whose behavior could be explained in terms of constant and immutable laws (Coville, 1981).

Many of the differences between social and natural phenomena show that a social science need not adopt the methodology of the natural sciences. As a social science, accounting needs to employ different research methodology from that of the natural sciences. By comparing the nature of the social sciences to that of the natural sciences, this paper shows that different research methodologies are required.

The Complexity and Variability of Social Phenomena

In the first place, agreement based on demonstration is less easy and actually less prevalent in the social than in the natural sciences, because the greater complexity of social facts makes it less easy to
sharpen an issue to an absolute point and to solve it by discussion complex and indefinitely regressive fact. (Cohen, 1953). Winch (1970) argues that concepts which are applied to the more complex social behavior are logically different from those applied to the less complex physical or natural behavior. Accordingly, the method of scientification is quite distinct from explanations used in the natural sciences.

Since social facts are a human creation, their fundamental characteristics are constantly changing and evolving. Winch (1970) illustrates the phenomena by saying that, "it does not make sense to suppose that human beings might have been issuing commands and obeying them before they came to form the concept of command and obedience." This then is clearly different from the natural phenomena, which are created without human intervention.

As a social science, accounting is no different. Accountants are self-interpreters: they do not merely accept accounting systems but they create these systems. In other words, they socially construct the empirical world through complex interplay between theoretical frameworks and data (Chua, 1986). In that sense, an accounting system is essentially a political process since it derives from the political struggle in a society as whole, where its outcomes are also essentially political in that they operate for the benefit of some groups in the society and at the detriment of others (Cooper and Sherr, 1984).

The work of the Rochester School, supporters of positive accounting theory, confirms the difference between the social and natural sciences. Christensen (1983) states that the focus of this school is to describe, predict, and explain the behavior of accountants and managers, not that of accounting entities. He compares this phenomenon with the natural science, in this case chemistry. One can study chemical reactions, for example, without studying chemists, and the existence of chemical reactions is not dependent on chemists. In contrast, accounting does not exist without accountants or those preparing the numbers. The study of accounting is a social science, since it cannot be separated from the study of people.

The Existence of Social Laws

Every natural event down to its most minute details is governed by a system of natural laws. These laws, called general laws, refer to the use of objects which are in some sort of steady state, or which change in some regular way which is apprehensible (Pazy, 1983). The laws are developed under what is called the deductive-nomological model of explanation. The ultimate objective is to formulate a simple grand law which has explanatory and predictive power over everything in nature (Pratt, 1978).

In contrast, social events are related to human actions which are governed by free will; so that, methodological analysis of social laws has been largely concerned with the question why social science is not so successful as natural science in making predictions (Kauffman, 1958). This free will of human nature creates difficulties for the social sciences in establishing social laws over and above certain rules or tendencies of social action. Because the variation of one social factor affects the others (Cohen, 1955), social laws of the natural law type can never be discovered.

The issue of the social laws themselves is sometimes associated with the fact-value dichotomy in the social sciences. Max Weber, as quoted by Overend (1983), states that this dichotomy is epistemo-
mixed in the distinction made between cause and effect (fact) and evaluative consideration (value). Weber underlines the possibility of objectivity of the social sciences because social inquiry involves both causal and evaluative considerations at once. Since value is non-factual, that is, unverifiable using scientific procedures, social inquiry must be subjective.

If Weber distinguishes between facts and values to reject the objectivity of social inquiry, Habermas rejects it by connecting facts and values. His argument against objectivity, as summarized by Overend (1985), can be presented in the following logical form: (1) All factual considerations are considerations of value. (2) Social science is concerned with considerations of fact. (Hence) (3) Social science is concerned with considerations of value. (4) All value considerations are subjective considerations. (Hence) (5) Social science is concerned with subjective considerations.

The work of Karl Marx in trying to formulate the iron laws of capitalist economy concerning the inevitable and immense pauperization of the working class can be used as an example of the difficulties involved formulating social laws. The fact that capitalist systems are constantly evolving makes such attempts doomed to failure. This is evident from the theoretical innovations made by Keynes that, irrevocably after the set of institutions, practices, and beliefs about which Marx was trying to theorize, such unpredictable changes inevitably made Marx's positive general law just that, a positive general law (Pay, 1983).

Watts and Zimmerman (1952), the strongest supporters of positive accounting theory believe in the existence of general laws. They call these laws general trends. As in sociology and economics, these general trends can be applied by assuming that other things are equal or constant paribus. Accordingly, the term "general" means that the trends are applicable in most events but not all. Consequently, exceptions are admitted without any argument or evidence (Christensen, 1983).

The interdependence of social facts cannot easily be isolated and independently measured. As a result, within the social sciences, reliance on the notion of "tendency", rather than on laws, is an appropriate way to make generalizations. The word "tendency" however, can always be eliminated from physics if we remember the law of composition of forces. As the force of gravity and the resistance of a table to falling body can both be independently measured, there is no logical difficulty in saying that the law of force of gravity is operative even when the body is brought to rest on the table (Cohen, 1953).

The notion of general trends or tendencies has been criticized by Christensen (1983), said, if astronomers were interested only in general trends, the assertion that the heavenly bodies move uniformly from east to west would be a satisfactory theory, since only a handful of petty bodies (planets and comets) behave exceptionally. Almost the entire history of astronomy, however, consists of attempts to explain all these exceptions other than to evacuate them. Furthermore, by quoting Pareto, he says that a law that has exceptions is an expression devoid of meaning since it can always meet every fact that is adduced against the law by simply giving an exceptional reason so that it will never be caught wrong.
Social Causation

Theories of the natural sciences are believed to consist of structures of interrelated generalizations. These are not merely chartable connections or associations between different kinds of phenomena, but also show how the prevalence of one thing can make another happen, how it can bring it about or prevent it (Papineau, 1978). In other words, there are causal relationships between natural phenomena. Causes are a necessary condition for their effects, so that the effects will not occur if the causes are not present. Thus, in the natural sciences, to explain an event is to come to accept the event's causes since the causes are a basis for the event (Cohen, 1953; Williams, 1989).

In the social sciences, this seems to be an obstacle. Common dictum among social scientists is that a correlation does not prove a causation (Papineau, 1978). This implies that human decisions can be explained and not merely justified (Tigg, 1985). This creates difficulty in differentiating between a coincidence and a causal connection so that, in the social sciences, the causal explanation as a goal seems more dubious than in the natural sciences.

Related to the causal relations, Watts and Zimmerman (1986) note that the public accountant or corporate manager may observe an association between variables such as changes in procedures and changes in stock prices, but cannot tell whether the association is causal. To make the causal interpretation, the practitioner requires a theory that explains the relations between the variables. The theory enables the practitioner to attack causality to a particular variable, such as a procedure change. To Watts and Zimmerman (1978; 1979; 1990) the truth of a theory is determined by its capability to explain and predict account.
This tendency to confirm the misconceptions of positive accounting theorists suggested by Blasi (1984), as quoted by Gaffikin (1991). These relate to the many authors who fail to comprehend accounting as an applied discipline; underestimating the limitations to which any positive theory conceived with human preferences is subjected; stressing the absolute positivism; failing to realize that no theory and research activity can be value-free; and applying the term of theory interchangeably with hypotheses, models and standards.

Implication
This sort of criticism of positive accounting theory has given a devastating blow to any hope of adopting the methodology of the natural sciences in accounting. According to Barrell and Morgan (1979), in sociology, there are three alternative approaches to accounting theory to challenge the dominance of functionalism in accounting. There are interpretivism, radical humanism and radical constructivism which are drawn from European philosophers.

Currently, interpretivist and radical humanism are gaining ground as alternative approaches to accounting theory. Many reasons can be explained to justify this choice. There are at least three distinctive features that differentiate these theories from the theories of natural science (functionalism), as represented in the mainstream accounting theory.

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