

## Chapter 3

# Research Methods and Methodologies Used in Studies on Social Accounting

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### ABSTRACT

*Accounting as a social science considers an objective and subjective reality that must be seen and understood under the institutional context where it is developed. Thus, this chapter discusses the roles and effects of the paradigms in accounting research, in general, and social accounting research, in particular, aiming to know and understand the research lines that better define a theoretical scope of analysis for the social accounting practice. This research tries to better fit the answers to some questions about social accounting. The results argue for the importance of keeping a theoretical paradigm alive in order to foster multidimensional openness and true scholarship in accounting research and application. A multi-disciplinary appreciation with different perspectives will enrich the research in social accounting.*

### INTRODUCTION

Over the last 20 years, social accounting literature has grown though it has not become significant in the mainstream literature. The increased sophistication of the research endeavour has not been restricted to the more positivist methods. One of the main reasons for literature enlargement about these issues relates to the explosion of fieldwork, which has not only increased the understanding of the strengths and weaknesses about the adoption of social and environmental issues by organisations but has also offered insights into how the discourse of social and environmental issues is managed. Social accounting has made considerable advances but also continues to register considerable gaps. Trying to understand social

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accountability requires re-drafting our mental maps and starting to ask new and potentially innovative and challenging questions within a research orientation (Gray & Laughlin, 2012).

Milne (2002) critically reviews the literature seeking to establish evidence for a positive accounting theory of corporate social disclosures in order to explain why firms are making social disclosures. Ferreira, Moulang and Hendro (2010), in a literature review on sustainability accounting, observe that the critical approach of accounting and sustainability reports contributes to the development and enhancement of internal management decision making. Ferreira et al. (2010) reinforce the critical approach, analyzing the evolution of research on accounting in a social and sustainability perspective, as well as the theoretical paradigms inherent to its conducting. Gupta, Briscoe and Hambrick (2016) in America studied the reason why American companies were running for Corporate Social Responsibility (CSR) and got to the conclusion that the size of the organization associated to the number of workers and to a differentiation strategy explained it. And to reach these objectives either a social accounting and a social audit both are needed. Aguinis and Glavas (2012) suggest that the type of research needed to advance the knowledge of CSR must be focused on a multi level approach. Furthermore, and for future research to be most informative, the inclusion of variables from more than one level of analysis in order to understand the microfoundations of CSR, as well as the methodological approaches undertaken will make these advances possible. Johnson and Onwuegbuzie (2004, p.16) argue “fortunately, many qualitative researchers and quantitative researchers (this is, postpositivists) have now reached basic agreement on several major points of earlier philosophical disagreement”. According to Seale (1999), the quality in (social) research may be improved by focusing on particular themes that the authors believe to be important when considering how to produce good quality research.

Traditionally, accounting comprises a set of accounting information system supporting decision makers prosecuting organisational objectives. Yet accounting has to be embedded of some quality and this means that the International Financial Reporting Standards are duly applied and followed (Christensen, Lee, Walker & Zeng, 2015). Wahyuni (2012) seek to answer the various research questions that are asked by accounting researchers and the beliefs that affect the ways to conduct social research.

Accounting as a social science, being either an objective reality and also a subjective reality, must clearly understand and interpreted. But how far does the institutional context where it is produced has used influences in its practices? What are the research lines that better answer to the social accounting practice? What research approaches better fit the answers to the questions on social accounting?

Thus, this study presents three main contributions. Firstly, it allows a reflection and understanding of accounting research lines in the track of to social accounting. Secondly, it is a work basis for future researches about theoretical paradigms on accounting. Finally, it alerts researchers to the relevance of contextual and organisational variables to be used in a deep research on sustainability accounting or social responsibility.

So, in the following sections it will be referred: first - the different perceptions of what theory is for accounting academics, second - the discussin about the theoretical research paradigms on social accounting and at last, third - some considerations about the research methods in accounting (quantitative, qualitative and mixed) with a relevant note about the importance of the theoretical triangulation of mixed methods.

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