

Barriers and Paradigmatic Tensions in Accounting: Reports by a non Mainstream Researcher

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Abstract

Purpose: This article aims to identify the difficulties encountered by accountants for carrying out research that subverts the accounting paradigmatic domination patterns.

Method: The theoretical concepts of field, habitus and capital by Pierre Bourdieu are applied in the study. Under the methodological aspect, a critical interpretative approach is used, and qualitative approach through the application of an in-depth interview with a relevant non-mainstream researcher in the area. To analyze the narrative, dialogical discourse analysis in the Bakhtinian perspective was used.

Results: The study reveals several difficulties faced by the interviewee, both in the academic relationship with professors and with postgraduate colleagues, namely for not using the mainstream paradigm in her research. The evidence demonstrates the existence of obstacles to the dissemination of their research in congresses and in journals in the area, which sometimes did not even receive opinions. The researcher's difficulties in obtaining funding for her studies are also highlighted, under the justification that the non-mainstream research developed by her is not an accounting study. Such difficulties, addressed in the text, reinforce the situation of domination in the field of accounting research, guided by the functionalist and positivist paradigm, as well as highlighting the effort to maintain the status quo on the part of those who are in a position of domination in the field.

Contributions: In addition to the methodological proposal that subverts the predominant paradigm in accounting research, the discussions in the present study can contribute to formulate new understandings. It is a way to overcome difficulties by exposing how thinking, and actions, linked to the mainstream reproduce prejudices. The study denounces how the accounting mainstream tries to make invisible perspectives that seek to expand the theoretical and methodological horizon of accounting research.

Keywords: Accounting research; Paradigmatic domination; Accounting Mainstream; Critical Approach; Bourdieu.

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Introduction

Studies in the field of accounting denote that research is guided by epistemological assumptions that, according to Hopper and Powell (1985), can be understood through the categorical model that divides the paradigms used in research into: i) critical, ii) interpretive, and iii) functionalist (mainstream). Each paradigm employs different theories and methods for analyzing social reality, which influence the conduct of research and provide various understandings of the studied phenomena.

The functionalist paradigm, based on the positivist approach, is the most commonly used in Accounting, stemming from classical studies in which reality is considered objective, concrete, and unitary, to be understood from empirical and analytical perspectives. Research adopting this paradigm seeks to produce evidence and generalizable laws based on objectivity (Chua, 1986; Homero Junior, 2017a; Theóphilo & Ludícibus, 2005). According to Lourenço and Sauerbronn (2016, p. 103), "the inherent interests in this type of research are prediction and control, technically exploitable knowledge, and explanation."

Different authors over time (Bilhim & Gonçalves, 2021; Hernández, 2018; Homero Junior, 2017a; 2017b; Lourenço & Sauerbronn, 2016; Major, 2017; Theóphilo & Ludícibus, 2005) point out that there is a dominance of positivist research in the production of accounting knowledge and criticize the limitations of these studies and the limited adoption of other theoretical and methodological approaches in the accounting field, as researchers do not delve into other paradigms, reaffirming positivist hegemony.

In general, the scientific field of accounting in Brazil has been the subject of investigation, and studies, according to Homero Junior (2017b), reveal criticism regarding the low diversity in themes, methodologies, and epistemology, with the prevalence of a positivist approach since the early 2000s. There is an absence of a consolidated line of interpretive and critical research, and a "monoparadigmatic" character predominates in this area of knowledge.

The concentration of positivist research in the accounting field leads to different types of tensions and barriers when attempting to adopt new approaches. As an example of these difficulties in seeking epistemological plurality, it is mentioned that sometimes graduate researchers do not find courses that include discussions of approaches other than the functionalist/positivist, perpetuating the domination that characterizes the field (Bilhim & Gonçalves, 2021). In some situations, there is also a lack of support from advisors for research that deviates from the positivist approach (Homero Junior, 2017a; Bilhim & Gonçalves, 2021). Another example of difficulty that interpretive and critical researchers refer to is the disse-

mination of their work since the publication policies of accounting journals mostly favor functionalist research.

Based on the above, this research empirically seeks to highlight, through an in-depth interview, the difficulties faced by a researcher when choosing a research paradigm other than the dominant one in accounting research. It aims to answer the following question: what are the difficulties encountered in the accounting field when conducting research that subverts paradigmatic domination standards? Aligned with the stated question, the objective is to identify the difficulties encountered in the accounting field when conducting research that challenges paradigmatic domination standards, based on the discussion of evidence regarding the degree of openness in accounting for research outside the mainstream.

To address the formulated question and elucidate possible mechanisms of domination and/or conflicts within the accounting research field, the theoretical concepts of field, habitus, and capital by Pierre Bourdieu are employed. These concepts provide a foundation for the proposed discussion by offering an understanding of the construction of the scientific field and the disputes that occur within it, characterizing its social dynamics.

Social dynamics, Bourdieu explains (1989), occur within fields, which are spaces constituted by agents whose specific dispositions characterize the way of being in that field, forming habitus. Each field is composed of values (capital) that sustain it and is governed by disputes among agents who seek to maintain, accumulate, or alter the values, creating power relationships. Agents who possess greater influence or accumulation of capital gain more space and prominence, eventually dominating the field.

The position of each agent within the field ultimately determines their individual and collective conduct. Agents who seek to maintain the established status quo within the field or aspire to do so follow the rules of the game without questioning them, as they passively accept things as they are and seek only to create, increase, or accumulate capital within the field (Bourdieu, 2004a). The game is in their favor, and as dominants, they do not desire change, as is the case with positivist researchers who, in the realm of accounting, hold dominance and, consequently, act to maintain the habitus and the configuration of the field itself.

On the other hand, there are agents who do not accept the established rules and attempt to alter them, subvert the status quo, and seek changes that help transform the field (Bourdieu, 2004a). Critical and interpretive researchers can be identified as these agents who seek to transform the field by proposing a new research habitus

and redefining the circulating capital. This conflictual relationship between dominants and dominated creates a struggle for consolidation within the field, where both sides seek different forms of capital in pursuit of legitimacy.

Taking into consideration Bourdieu's concepts of field, habitus, and capital, and understanding accounting research as a field constituted of objective relations and abstract boundaries, formed by various agents, and characterized by its own rules and implicit learnings that shape the field's way of being - dominated by the functionalist paradigm - it becomes necessary to identify and understand the tensions and barriers faced by researchers who choose different paradigms.

We hope that this research will discuss elements that allow us to understand and highlight the dynamics of the field and, in doing so, suggest options for expanding the paradigmatic scope of accounting research. This way, we can support Vogt et al. (2021, p. 67) who argue that it is essential:

[...] a breakthrough through a change in perspective, a new outlook, to 'produce' a new person, requiring a mental revolution that involves changing the entire view of the social world. Therefore, if not through paradigm shifts, how will we produce this new person and new perspective?

The need to contribute to discussions that aim to overcome the domination of the positivist paradigm, considered a limiting element in the comprehensive understanding of accounting phenomena (Bilhim & Gonçalves, 2021; Hernández, 2018; Homero Junior, 2017a, 2017b; Lourenço & Sauerbronn, 2016; Major, 2017), justifies this research. It is essential to promote aspects that contribute to the transformation and expansion of the accounting epistemological field. Therefore, it is imperative to understand and reveal the explicit and latent challenges that act to expand and strengthen discussions about the necessary paradigm shifts for the advancement of the accounting scientific field.

2 Literature Review

2.1 Concepts of field, habitus, and capital in Bourdieu's work

Throughout his career, the French sociologist Pierre Bourdieu investigated and analyzed social actions, understood as social practices, with the aim of uncovering how society seeks to reproduce its political, moral, ethical, and other structures in individuals. According to Bourdieu (2003), society is composed of fields, with each field being a social microcosm, i.e., spaces constituted by agents – who can be individuals or institutions – endowed with a certain autonomy and possessing their own rules specific to the space they belong to. The field has abstract boundaries demarcated by the interests and investments of its agents, and it is mutable and laden with histories that help clarify its composition. As an open system, the field interacts with, influences,

and is influenced by other, sometimes broader, fields. The functioning of a field is based on understanding the rules that govern it, referred to by Bourdieu (1989) as "nomos." Understanding the rules of the game, or nomos, becomes something natural and implicit for those who already know the rules. However, before they become implicit, agents, especially newcomers, need to learn the rules of the game to be able to play it. Only those who know how to play the game are capable of sustaining themselves in the field.

The establishment of rules leads to self-regulation within the field and its activities, causing agents within it and those interested in entering it to always seek to act in accordance with these rules. Compliance with these rules results in an implicit agreement in which there is mutual recognition by the actors present in the field. This characteristic is named by Bourdieu (1989) as "doxa." Thus, the significance of the field can only be understood by the agents who operate within it because only they are capable of recognizing its rules and expressed values, in other words, recognizing the doxa established in that field (Thiry-Cherques, 2006).

The rules (nomos) that become implicit and create an implicit agreement (doxa) among agents make the field, for the most part, composed of actors who think and act in very similar ways. Agents often don't even realize that they have been influenced by these elements (nomos and doxa) that characterize the field's way of being, which reveals the habitus (Bourdieu, 2004a). The term "habitus" was adopted by Bourdieu to distinguish it from usual words like habit, custom, or practice, which do not encompass all the elements that constitute the concept.

Thiry-Cherques (2006) understands that habitus carries within itself a system of durable and transferable dispositions that catalyze the generative and organizing principle of practices and representations within the field. Bourdieu (2003, p. 125) defines habitus as "[...] dispositions acquired through implicit or explicit learning that functions as a system of generative schemes; it generates strategies that can objectively conform to the authors' objective interests without having been expressly conceived for that purpose."

Habitus is the social naturalization of the established doxa, in such a way that behavior within the field is guided by it. Habitus functions as a mechanism of socialization in which values and behaviors are apprehended, internalized, and taken for granted within a given field. It is also the means by which the intrinsic characteristics of the field are passed on from the agents who are already part of it to those who are beginning their journey within it (Medeiros, 2017).

Habitus is not something concrete, but rather subjective. Despite carrying the internalization of the conceptions created by the field and functioning as a mechanism of socialization in which values and behaviors are apprehended, internalized, and taken for granted, habitus

is subject to different variations in understanding that depend on individuals' life experiences and values they already possess. All this life baggage influences the way in which this individual will understand and act in accordance with the habitus of the field in question (Wacquant, 2007).

Bourdieu (1989) also emphasizes that habitus makes it possible for resistance to the structure of the field to be established by those who can understand and distinguish its characteristics. These agents may not passively accept the dispositions imposed by the field and may seek to subvert the structured, ordered, and reproduced system of the field. This highlights that, despite the tendency towards homogenization in the field, there are always disputes and efforts to transform the habitus that constitutes it.

It is important to note, however, that understanding the configuration of the habitus of a field is not an easy task. Most agents included in the field simply absorb the habitus of this field and live it without the necessary knowledge and reflection to distinguish the process of internalization and social naturalization of the dispositions and concepts created by the field. One of the fundamental principles of the field is the structure of objective relations between different agents, characterized by the existence of agents and those acted upon, dominants and dominated (Bourdieu, 2004b).

At the core of power relations in the field, dynamics of competition and domination take place. These dynamics originate from strategies of conserving or subverting social structures. Societies are organized with individuals occupying different social positions. Thus, in the social fabric, there are people in the condition of dominants and people in the condition of dominated. The dictionary Abbagnano (2007, p. 293) mentions the term dominant. The title excerpts the understanding that physiologist J. Reinke (1849-1931) used the term "to denote the forces of a spiritual, unconscious nature, but which act in a teleological way, presiding over the functions of organisms and life in general." Furthermore, in the same entry in the book: "These forces would only be known indirectly, through their effects."

In his studies, Bourdieu seeks to unveil the articulation of the social by identifying logical or problematic threads that demonstrate the presence of an underlying structure in the social realm. To do so, he analyzes the mechanisms of domination in the production of ideas. According to the philosopher, domination is always exerted through violence, which can manifest itself either in its crude form or symbolically. It occurs through various forms of physical coercion on bodies and/or through spiritual coercion on consciousness (Bourdieu, 2001, p. 203).

The sociologist argues that the formation of ideas is dependent on their conditions of production and that the actions and thoughts of agents are carried out under "structural constraints." He also emphasizes the need

for continuous "epistemological vigilance" in research, meaning that researchers should be attentive to the conditions and limits of the validity of techniques and concepts. Bourdieu further discusses the importance of rethinking each stage of research, even those considered routine and obvious, and conducting a critique of principles and an analysis of hypotheses to determine their logical origin (Bourdieu et al., 1990, p. 14). This is because people in dominant positions employ strategies that allow them to maintain or gain new positions in a struggle that takes various forms, including explicit, material, political, and symbolic dimensions.

In general, domination, as a form of symbolic violence, is non-evident, non-explicit, but subtle and powerful. It is judged as legitimate within each field. According to Bourdieu (1996), symbolic violence is present in the discourse of the master, the authority of the bureaucrat, the attitude of the intellectual, among other contexts. Because it is perceived as 'natural,' inherent to the system, the institutions and practices in place relentlessly channel gains from various types of capital to dominant agents. Most of the time, domination does not result directly from open conflict, but rather as a response to a complex set of unconscious actions by each agent and acts performed in dominant institutions over all others. This ultimately determines how we produce and accumulate knowledge.

It is through the structure of the field that certain agents gain space and leverage their influence and prestige. The field, which is constituted of conscious and unconscious characteristics, fosters the structuring of the structure that ends up being naturalized and shared by different agents. Similarly, the structure itself feeds its process of structuring, characterizing what Bourdieu calls "structuring structures" (Bourdieu, 1989). This forms a circle in which structuring and structure feed into each other, perpetuating the characteristics of the field.

The agents who make up the structures and who are themselves elements of structuring are not always able to clearly discern all the determinations of the field, whether they are explicit or implicit. This characteristic is what Bourdieu calls "illusio."

Illusio is the enchantment of the lived microcosm as self-evident, the non-conscious product of adherence to the field's doxa, primary and secondary dispositions, the specific habitus of the field, the crystallization of its values, and the adjustment of hopes to the limited possibilities that the field offers us (Thiry-Cherques, 2006, p. 38).

However, despite the immersion of agents in illusio, the structure of relationships, and consequently the forms in which the structuring of the field occurs, create constant rivalry among different agents. Depending on the established conjunctures, there are disputes for greater space within the field, and the rules themselves can

become a subject of contention. As Bourdieu (2004, p. 29) states, "[...] the field is a game in which the rules of the game are themselves at stake [...]." Thus, considering the agents' attitudes and the various relationships established within the field, the competition for control and legitimation - power and capital - becomes inevitable.

Agents with greater power and capital within the field seek their hegemony and maintenance, aiming for the monopoly of authority that grants them the power to dictate the rules of the game and also to provide and distribute capital within the field. The preservation of the established social order is of interest to these agents, who seek, through various strategies depending on the field's circumstances, to maintain or increase their positions of power.

On the contrary, agents who seek dispositions different from those required by the field run the risk of, for example, being "always out of step, out of place, ill-placed, ill at ease in their own skin, out of step and out of time, with all the consequences one can imagine" (Bourdieu, 2004, p. 29). By not fully accepting the rules imposed by the field's structure, they aim for a change in the rules and in their position within the field, subvert the imposed domination, and seek transformation [of the field].

For Bourdieu (1989, p. 29), "social spaces can only be apprehended as distributions of properties among individuals," with properties understood as assets that are accumulated and socially incorporated, assuming the role of capital and providing agents who possess them with a prominent and legitimate position within the field. Capital is not solely and exclusively formed based on economics; on the contrary, it is formed through a social structure that considers the various aspects and contexts of the field, always respecting the initial characteristics of ownership and accumulation.

Capital can take various forms, with the main ones being: economic capital, "which is immediately convertible into monetary value and can be institutionalized through property rights"; social capital, "formed through social connections, sometimes converted into economic capital and institutionalized in titles of nobility, for example"; and cultural capital, "which can be converted into economic capital and institutionalized in the form of educational qualifications" (Bourdieu, 1989, p. 16). There is also symbolic capital, "commonly referred to as prestige, reputation, and fame, which is the perceived and recognized form of legitimacy for different types of capital" (Bourdieu, 1989, p. 134).

Symbolic capital results from the composition of other types of capital, which are reworked in terms of recognition and social value (Bourdieu, 2004). The analysis of symbolic capital contributes to understanding the formation of specific fields through their distribution

and contested recognition in the interaction of individuals and social groups. Thus, symbolic capital is structured through symbolic struggles that occur in the dimensions of social influence and legitimation, in the sense that groups with greater symbolic capital consequently have greater recognition and validation (Bourdieu, 2004).

The functioning of each field determines which forms of capital are important for it. "Agents (individuals or institutions) characterized by the volume of their capital determine the structure of the field in proportion to their weight, which depends on the weight of all other agents, that is, of the entire space" (Bourdieu, 2004, p. 24). Since the division of these capitals among agents occurs unevenly, and disputes are inherent to the field, as well as the formation of a social hierarchy within it, it characterizes its structure.

There is therefore a relational condition between the field and capital, because "to construct the field, it is necessary to identify the specific forms of capital that operate in it, and to construct the specific forms of capital, it is necessary to know the specific logic of the field" (Bourdieu & Wacquant, 1992, p. 108). The capital available to agents and its accumulation only makes sense through the recognition of their peers, that is, it is the other agents who legitimize the capital gained, being both competitors and validators of the capital in question.

Based on these theoretical assumptions, the production of scientific knowledge in the field of accounting constitutes an area marked by disputes between researchers who hold greater capital and power and researchers who seek to transform the habitus that directs the structure and functioning of the field.

From the readings of works by Theóphilo and Iudícibus (2005), Lourenço and Sauerbronn (2016), Homero Junior (2017a, 2017b), Major (2017), Hernández (2018), and Bilhim and Gonçalves (2021), we identified that the field of accounting research situates its relations of dominance in the positivist/functionalist approach, as studies adhering to this perspective represent both the numerical majority and the hegemony of prestige and legitimacy within the field. Positivist research, and consequently its researchers, are endowed with capital and power accumulated over the historical process of field production, finding capillarity in scientific journals, undergraduate course curricula, graduate programs, funding agencies, major events in the area, and, in short, in all relevant validation mediums of the field.

Similarly, we consider that research with a critical and interpretivist approach are emerging forces in the field of accounting research, still conducted in smaller quantities compared to positivist research (Theóphilo & Iudícibus, 2005; Lourenço & Sauerbronn, 2016; Homero Junior, 2017a, 2017b), and do not hold

recognition and prestige in a hegemonic way in all the mediums that constitute the field. We understand that the set of capitals gives symbolic power to the agent, enabling them to dominate and reproduce this power. Thus, due to the differences in symbolic power between positivist researchers – dominant agents – and critical and interpretivist researchers, disputes are produced within the field for recognition and legitimization.

2.2 The Accounting Mainstream: Limitations and Criticisms

The mainstream can be understood as the result of a dominant trend in the scientific community, capable of generating a uniform set of citations and publications that lead to the use and expansion of a certain approach or subject in a consistently similar manner. This logic, assert Colander et al. (2004), enables the emergence of a 'profession's elite', where researchers who continually make significant contributions to the field are seen as the builders of the mainstream, which consequently attributes to them the 'elite' logic disseminated at the level of institutions and universities.

In the field of accounting science, the mainstream, which was previously normative, gave way to the positive approach, "[...] popularized by Friedman (1967) in the 1950s in economics and began to be used in accounting at the end of the 1960s with the pioneering work of Ball and Brown (1968)" (Cardoso et al., 2007, p. 159). These seminal works served as a basis for the foundation of the Positive Theory of Accounting by Watts and Zimmerman, in 1986. From then on, the goal of accounting theory became to explain and predict accounting practice, highlighting the reasons for the observed practices and predicting, in advance, unobserved accounting phenomena.

According to Zimmerman (2001), the accounting mainstream is marked by the use of prevailing economic concepts in the United States. These concepts, as explained by Bueno (2006), are strongly supported by Friedman's (1967) economic positivism, whose roots lie in Keynes (1891), which in turn permeate the ideas of Comte (1798-1857). Hopwood (2007) highlights that Zimmerman's reflections form the basis of the accounting mainstream and demonstrate the influence of American economic research lines.

With the aim of explaining and predicting accounting practice, researchers use deductive reasoning as a way to construct mechanisms for predicting actions acceptable to accounting professionals. The ontological essence in accounting studies is to understand reality in an objective manner, building, from this understanding, theoretical-empirical research based on theories that hold acceptance in the scientific community. As a result of using the positivist approach, researchers expect to formulate studies capable of being falsified, thereby receiving legitimacy in the scientific field.

Following a global trend initiated in the United States, Brazilian research in accounting, from the beginning of the 2000s, effectively employed the positivist approach in the majority of its works. Theóphilo and Ludicibus (2005) explain that "'surface positive studies' began to strongly predominate in researchers' choices," and that "the shift to this type of study is natural, as it represents a counterpoint to the 'in-depth normative studies', characteristic of the previous phase."

Regarding the change in approach, Martins (2005, p. 3) emphasizes that Positivism "became a symbol of scientific research in Accounting; the mastery of statistics and mathematics capable of proving or disproving hypotheses became as important (sometimes more, unfortunately) as the knowledge of Accounting itself." From then on, we understand that Brazilian researchers in accounting began to consider the positivist approach as a defining criterion in the construction of their work, by using robust statistical models that confirmed the causal relationships between accounting procedures. In this sense, by giving their work the semblance of natural science, researchers sought to scientize accounting research, in an attempt to lend it more scientific authority.

The domination of the positivist approach can be interpreted by the lack of autonomy of the accounting research field in relation to the professional field, given that the organization of the profession occurred even before higher education courses were established. Consequently, "[...] prominent positions in the academic milieu, over the years, have been occupied by individuals who also had a notable role in the professional field [...]" (Homero Júnior, 2017b, p. 325). Since its inception, there has been a predominance in the training that prepared individuals for the world of work, with the discourses of the professional field over the academic and scientific field, dominating the view of neoliberal economic theory, strongly linked to the positivist approach, and committed to the interests of the market and capital.

Over the years, an accounting science based on positivism has been formed, fostered exclusively by quantitative methods. This combination, in most cases, has produced knowledge limited to legitimizing institutional power, strengthening myths, masking conflicts, and perpetuating a false social order, not consistent with reality (Baker & Bettner, 1997).

When analyzing the facts reported so far from the perspective of Bourdieu, it is evident that the dominant agents in the Brazilian accounting research field adopted a strategy of conservation by shifting from the normative to the positive approach, with the aim of preserving and perpetuating the established logic, in this case, the positivist scientific discourse. Under the auspices of the established scientific authority, the conservation strategy includes control, preservation, and maintenance of the

institutions responsible for the means of teaching and circulation of accounting research, corroborating the habitus dominated by the positivist *modus operandi*.

For Chua (1986), the accounting mainstream adopted a set of ontological assumptions about elementary scientific issues involving what reality is, how access to truth is achieved, and what type of scientific reasoning should be employed in knowledge production. By electing these assumptions as the standard way of practicing accounting science, a range of other problematizations to be considered and various methods to be employed were automatically excluded.

In academia, one of the significant consequences of the dominance of positive research in accounting is that non-mainstream researchers are marginalized, both in postgraduate spaces and in calls from scientific communication media. These media, in the interest of sustaining the mainstream, do not accept any other type of research except positivist research (Lukka, 2010). These mechanisms of domination limit the diversity of accounting thought, and also exclude and stifle social issues, which are indispensable for the accounting debate. These issues can and should be addressed through sociological perspectives, contributing to the expansion of knowledge in the field (Villiers & Fouché, 2015).

Considering the limitation of accounting research subordinated to economic aspects and an objective perspective of reality, Mendes, Fonseca, and Sauerbronn (2020) understand that there is a colonization of accounting reflections, resulting in a process that dominates the way of understanding the construction of concepts in accounting. Regarding this process, Hopwood (2007) highlighted that the American accounting research field is dominated by an "elite" that seeks to sustain the academic status quo acquired with the rise of positivism in the field. In Brazil, Homero Júnior (2017a) points out that there is a monopoly of scientific authority as a striking characteristic of the accounting research field, evidencing the colonization of accounting reflections by the domination of positivist research.

According to Andrew et al. (2020), the domination in the accounting field seeks to marginalize other perspectives that do not fit into traditional characteristics. Particularly by stifling other scientifically accepted ontologies and epistemologies, which could and should be better utilized in the construction of new accounting knowledge, the scope of accounting thought is restricted.

3 Methodological Aspects

Considering the ontological assumptions of the dimension of subjective reality, constructed from the relationship between human beings and transmitted and developed in an essentially social context (Crotty, 1998), this research is critical and qualitative in approach. Its methodological

proposal involves conducting an in-depth interview to identify the difficulties encountered in the accounting field for conducting research that subverts the patterns of paradigmatic domination. This is achieved through the discussion of evidence about the degree of openness in accounting for research distinct from the mainstream.

As qualitative researchers, our interest lies in the analysis of the process, not just the results, and we share the understanding of Godoy (1995, p. 63) that "it is not possible to comprehend human behavior without understanding the referential framework (structure) within which individuals interpret their thoughts, feelings, and actions."

Regarding the proposal for evidence collection, the in-depth interview in social sciences is a widely used methodology to capture people's perceptions or viewpoints, providing researchers with new perspectives on a specific subject. The starting point for these new perspectives are the existing social constructions that constitute the essential reality of individuals. Through the in-depth interview, the researcher is able to form interpretative schemes that help to understand and analyze the interviewee's speech, thereby responding to their inquiries, as well as comprehending the beliefs, motivations, attitudes, and values that shape people's behavior in specific social contexts (Bauer & Gaskell, 2000).

The invitation for the in-depth interview, sent via email, was promptly responded to and accepted. Informed consent was given at the time of the interview, along with authorization to record our meeting and use the interviewee's name in the research, as we consider it important and enriching for the discussion to attribute their identity to the reports, opinions, ideas, in short... to their story. The research is registered in Plataforma Brasil under the number CAAE 56521322.4.0000.5152, and has been reviewed by the Ethics and Research Committee.

It is important to highlight that the interview followed a guiding topic that aided in the progression of the interview, allowing for pauses during moments of emotion and revisiting any question if necessary. It should be noted that the topic guide, developed based on Magrini (2022), was merely a direction, and new questions arose as the interview was conducted. Only three questions [or provocations] were included in the guide: 'tell us when and why you decided to pursue interpretative and critical research...!'; 'tell us about the challenges you have faced and continue to face as an interpretative and critical researcher'; 'in your opinion, how have interpretative and critical research been received in the accounting research field?'. The meeting between the researchers lasted an average of 125 minutes. Afterwards, the audio was transcribed into text using the software Transkriptor®. The coding of the speeches revealed the evidence discussed.

For the interpretation of the evidence, we used Discourse

Analysis, as we understand that language goes beyond the text, bringing pre-constructed meanings that are echoes of the memory of saying. Regarding the memory of saying, Caregnato and Mutti (2006, p. 680-681) understand it as "the collective memory that is socially constituted; the subject has the illusion of owning their discourse and controlling it, however, they do not perceive being within a continuum, because all discourse has already been said before." The approach used is the dialogical analysis of discourse by Bakhtin (2003).

It is evident that there is a convergence between the foundations of Discourse Analysis and the theoretical propositions of Bourdieu used in this research. The various aspects that permeate the enunciation of discourses - ideologies, history, and language - are associated with the constitution of the field, habitus, and capital, which will allow us to highlight the tensions and difficulties experienced by Dr. Sandra Maria. In summary, the analysis results from discussions about the researcher's experience in question and is a methodological step that aimed to overcome the challenge of interpretative research that produces explanations with which its practitioners may not always agree.

The life story of our interviewee is marked by unique experiences, and the decision to understand how such experiences are intertwined with attempts to subvert the status quo of the scientific accounting field came after reading the article 'Nenhum saber a menos!' (2019), which narrates her academic journey during her doctorate and highlights the importance of new research approaches in accounting.

Professor and researcher Sandra Maria holds a doctorate from the Graduate Program in Controllship and Accounting at the Faculty of Economics, Administration, and Accounting of the University of São Paulo (FEA-USP), a master's degree in Culture, Memory, and Regional Development from the State University of Bahia, and has two specializations: one in Public Administration and another in Economics and Public Management, both from the State University of Feira de Santana, where she also graduated in Administration. She is a co-founder of the FEA-USP Research Center in Gender, Race, and Sexuality (GENERAS) and a member of the Qualitative Research and Critical Accounting (QRCA) network. She works as a Special Advisor for Affirmative Policies and an adjunct professor at the State University of Feira de Santana and at Faculdade Anísio Teixeira, in the Administration course.

4 Barriers and Challenges: A Non-Mainstream Research

The interview given by Professor Dr. Sandra Maria was guided by a semi-structured script, and in the analysis, we aimed to highlight points considered relevant and that corroborate the objective of this research. At the beginning of this discussion, we used an excerpt written

by the professor in her aforementioned article, as we understand that this material reaffirms and confirms her current discourse. Concerning the tension in constructing her thesis, we selected the following excerpt:

The idea was to construct a thesis about women and race in accounting, using a qualitative approach and a critical perspective. A proposal that was, at first, unacceptable. Especially for the school of professors. An environment that only perceives as valid those researches that stay within the mainstream, such as quantitative, positivist, and post-positivist studies. As a result, different methods were continually used to try to discredit the project. Faced with resistance to the innovative theme chosen, it was necessary to establish strategies to maintain the reflection and demonstrate the validity of the research. (Silva, 2019, p. 120)

The challenges throughout the educational journey of our interviewee, Sandra Maria, extend far beyond the paradigmatic choice: as a woman, mother, and Black individual, she reported episodes of racism, sexism, and lack of support, without wanting to delve too deeply into them. She also mentioned that sometimes the difficulties of her paradigmatic choice compounded with these other issues, further aggravating the situation. Her accounts of confrontations, especially during her postgraduate studies, highlight that the problems arising from methodological choices different from the accounting mainstream are numerous and should be addressed and overcome through research and the participative engagement of the agents constituting the field.

Professor Sandra Maria's engagement with the field of Accounting Science occurred during her doctoral process, although her initial experiences as a tenured lecturer were in accounting classes. In the doctorate, the 'researcher' emerges, as the requirement in postgraduate programs, particularly in doctoral courses, is essentially the production and defense of research in the form of a thesis. Therefore, defining ontology and epistemology is essential. However, Sandra Maria did not have an in-depth exploration of ontological and epistemological issues throughout her previous academic training, having only taken a few courses that addressed methodological aspects. Even in her master's degree, where she worked with qualitative research and studied local and regional public policies, she did not receive an in-depth epistemic education.

Just before beginning the "rigorous selection process" for her doctorate, Sandra Maria took a course offered by the university where she works, having her first encounter with the critical approach and the ontological and epistemological issues of research. For the researcher, having worked with qualitative research during her master's and taking the course on the critical approach were decisive factors for her doctoral research proposal, which aimed to work with critical research by introducing

the discussion about women and race in accounting.

The academic background in other areas of knowledge, we believe, contributes to a paradigmatic vision beyond accounting positivism. In the case of Professor Sandra Maria, her diverse academic background was predominant for her methodological, epistemological, and ontological choices. However, Sandra Maria's statements reveal a valorization of "pureblood" students – those who graduated in Accounting Sciences and also have a master's degree in the accounting area. These students were attributed a degree of superiority, including by their classmates.

We understand that the valorization of those with an exclusive academic background in accounting is associated with two conceptual elements developed by Bourdieu: *nomos* (1989) and *symbolic capital* (2004b). The idea of *nomos* is linked to the mastery of the implicit rules of the game within each field, and students commonly referred to as "pureblood" are better at navigating these rules, thereby sustaining themselves more easily in the field. Similarly, the attribution of superiority to these students stems from the concentration of symbolic capital within the field, resulting in recognition and validation of their positions in relation to others.

Sandra Maria's doctoral class was predominantly composed of men who adhered to the positivist approach as the guiding assumption for their research. This perception of the interviewee is corroborated by Bourdieusian concepts, leading us to understand that, in the field of accounting research, the domination by the positivist functionalist paradigm is evident, and maintaining the status quo is convenient, both for those in a position of domination in the field and for others who value this continuity, so that they can enter the field and carve out their space (Bourdieu, 2004a).

Upon entering the doctoral program in accounting at FEA-USP, after a "difficult selection process," and starting with a research project from a critical perspective, the researcher recounted her initial difficulties and tensions. She experienced this upon realizing the rules of the game in postgraduate accounting at the institution, after asking two professors from the program to read and contribute to her research project at different times. From the first professor, she was questioned about the authorship of the project, and when recounting this episode, both her discourse and her body language - the interviewee scratching her head and looking upwards - demonstrate her discomfort:

It's hard to talk about this... he said, "it's not possible that you wrote this project, with this quality, this density, in such a short time!" **I was completely taken aback**, but I took the theoretical framework, at that time it had four pages, I told him about each of the references, and how that reference appeared in my work. **Because it's not an easy thing**, hearing someone say that

someone did it for me, that I hadn't done my work [...].

From the second professor in the graduate program, after reading it, she was told: "Stop following the PT's playbook!" For Sandra Maria, the professor and other people in the program were not accustomed to thinking about any other type of research than those related to the market, and since her research project dealt with social issues, it received harsh criticism. When trying to understand why the criticisms, the professor highlights the functioning of an element of the *habitus* of the accounting research field that tends to reject any other type of research than the dominant one. This is because the *habitus* is maintained precisely by the crystallization and internalization of the field's conceptions, embodied in the *doxa* – which functions as an organizing element of mutual recognition among the agents involved (Bourdieu, 1989) in the field. By proposing research that questioned the *doxa* on which the professors based their understandings, Sandra Maria was discredited and confronted.

At another point in the interview, this characteristic of *habitus* also appears in another statement by Sandra Maria when she reports that there was a strong orientation in the graduate program at FEA-USP towards the development of quantitative research with a focus on internationalization. Since *habitus* is not something concrete but rather the result of subjective processes, there is a need to reinforce the socialization mechanisms that attest to the values of the field (Wacquant, 2007), such as the orientation towards quantitative research. Another element is the requirement, also reported by Sandra, for students to take the quantitative methods course, which indicates the orientation towards the positivist *habitus*. We also understand that even if research proposals have a non-mainstream approach, students "pay a toll" by taking quantitative methods courses [instead of qualitative methods], and then they still need to validate their research in academic dissemination channels.

Another obstacle overcome by Professor Sandra Maria in defending her research proposal relates to criticism and lack of support from professors and some classmates. Her discourse reveals that the environment at FEA-USP was very challenging, and few students had experienced other research possibilities. At certain moments, the then Ph.D. student heard that her work "[...] was not scientific, that it was rubbish, that she was following the left-wing agenda [...]". These impressions from fellow graduate students demonstrate the process of internalization of conceptions created by the field, which only considers positivist quantitative research as valid. Once these conceptions are absorbed, they are replicated by graduate students who submit to the influence and dominance of brokers, helping to perpetuate the field's way of being, as explained by Bourdieu (2004) and Wacquant (2007).

The difficulty of disseminating non-mainstream research

at conferences and journals in the field, outside the FEA-USP environment, also appears in Sandra Maria's statement. She mentions that sometimes she didn't even receive a review, just a message saying that her paper didn't fit the format of the event or journal. In other cases, when presenting her project at some doctoral consortiums, she heard "malicious and discouraging comments." The interviewee also recalls receiving a review from a journal stating that her work was "activism" and not research, and that the journal's editorial board had no interest. Regarding this episode, she comments: "I took a deep breath and let it flow because it was a work that had already been qualified and accepted in other spaces [...]."

Among the difficulties reported by Sandra, the one that caused her the most pain and indignation was the rejection of a scholarship by the São Paulo Research Foundation (FAPESP), which would have helped her stay in São Paulo while pursuing her doctoral studies. It would also have allowed her to cover expenses for her 4-year-old daughter, who stayed with her parents in Bahia, as well as her monthly trips to visit them. Her indignation was caused by the opinion on the non-approval of the scholarship, in which, according to the professor, the reviewer wrote "a page and a half of praise for the project and then said that the content was not accounting." Although she filed appeals contesting the opinion and highlighting the novelty of the research in Brazil, the qualities highlighted by the reviewer himself, and presented several international studies on the same topic in accounting, she was informed that there were not enough resources to grant the scholarship. The interviewee concludes this passage by commenting that:

It was very dense, it was difficult to assimilate! Why didn't I receive that scholarship? Based on the initial opinion that recognized the quality of the project and based on my question, where I showed the novelty and that this type of research was already being carried out, there were already several publications outside of Brazil, **so you can see that there are other issues for a person to receive the scholarship beyond the quality of the research.** That we are not naive to know that there are. **But that appeared in a very strong way.**

Her speech at this moment is slow and sorrowful, her facial expressions are a mixture of revolt and sadness; Sandra Maria knows how much that scholarship could have helped her at that time. We perceive in her speech that, in addition to the issues involving the paradigmatic choice, sexism and underlying racism amplify her emotions. Considering this experience of the interviewee, some questions emerge: who determines what is or is not accounting? Who determines which subjects can or cannot be addressed by accounting?

The reflection on the aforementioned issues leads us to consider to what extent monoparadigmatic thinking within accounting limits the diverse production of knowledge on various topics that can and should be addressed by

Accounting, as well as curtails the personal and collective development of individuals, causing them to miss out on various opportunities. This is because by restricting its field of action to market and capital issues, mainstream accounting leaves out important social topics for life in a society that needs to be more just and equitable.

We believe that all the difficulties, barriers, and challenges experienced by the interviewee are common to other researchers who seek to subvert the dominant paradigmatic patterns that still prevail in accounting research. These experiences are evidence of the still nascent degree of openness in accounting to research diverging from the mainstream. However, it is important to highlight that resistance to the structure of the scientific field of accounting has been observed. Agents like our interviewee and others, whose research adopts the critical and interpretive paradigm, have not passively accepted the provisions imposed by the field.

The dialogue with gender and race in accounting proposed in the non-mainstream research of the interviewee exemplifies the quest for transforming the field's habitus. This transformation is especially facilitated by the theoretical and methodological support from critical researchers essential to the discussion, such as Silvia Casa Nova, Sueli Carneiro, Lélia Gonzales, Artur Nascimento, Chua, Gendron, Paulo Freire, David Carter, among others. We believe that this dialogue with other fields of knowledge, through the incorporation of authors who have been discussing social relations through critical and qualitative perspectives, is essential for expanding the paradigmatic scope of the field and minimizing the scientific isolation of accounting.

Questioned about strategies that can expand spaces within the field and promote its openness and possible changes, Sandra Maria emphasizes the importance of guidance in the research construction process, highlighting that:

[...] the people who are in charge of guidance, who are in charge of the programs, should not close themselves off to possibilities. Sometimes a person says: but I don't know, I don't master it, how can I guide? **But I think goodwill makes a big difference, right?! It's something that people can build together; a person can give themselves the opportunity to explore the possibilities. Because many times, a person closes themselves off, and maybe there's a perception that they will have more work (...).**

We agree that one way to reduce barriers to non-mainstream research proposals is the willingness of positivist advisors not to close themselves off to other research possibilities, as well as their readiness to guide research with an interpretive or critical approach, even if that decision leads to greater effort. For this to happen, educators need, at the very least, to recognize critical and interpretive research as scientific and

capable of producing quality knowledge. It is essential to address this issue through provocative questions: do those who dominate the field of accounting research have an interest in changing, stepping out of their comfort zone, and not closing themselves off to other research possibilities? On this issue, Magrini, Santos, Silva, and Soares (2022) support the perception that most of the time positivist researchers conduct qualitative research without abandoning the mainstream approach.

Another strategy mentioned by the interviewee as a way to expand non-mainstream accounting research is the initiative of researchers who seek to promote the interpretative and critical approach in the graduate programs where they work and who also form a support network like QRCA:

This includes all the conference submissions for publications, networking. **It's a significant advancement** because it's a network in Latin America, but not only in Latin America [...]. So, we're talking about critical mass here, so that this information can be disseminated.

While she understands that interpretative and critical research in Brazil and Latin America is increasing, Sandra Maria emphasizes that there are still very few researchers who adopt these epistemological assumptions. For the interviewee, it's necessary to create conditions for conducting such research and to increase discussions on the topic in postgraduate programs and also at the undergraduate level, with the offer of courses that allow students to learn other ways of reading and constructing knowledge. Even though discussions about alternative research approaches are being observed at conferences, with the presentation of high-quality critical and interpretive work, there is a suppressed demand for topics to be addressed in accounting, as she puts it, "[...] there are many suffocated voices that need space!"

5 Concluding Thoughts

This research aimed to identify the difficulties encountered in the accounting field when conducting research that subverts the patterns of paradigmatic domination, through a discussion about the degree of openness in accounting to research that diverges from the mainstream. The evidence was collected through an in-depth interview analyzed in the light of Pierre Bourdieu's theoretical concepts of field, habitus, and capital, within the Bakhtinian dialogical framework. We sought, in the words of the researcher Sandra Maria, to identify and understand the challenges and barriers she observed when entering a positivist and functionalist research field with a research proposal that broke with the established status quo.

Her statements highlight how monoparadigmatic discourse and practices are still present and dominant in the field of accounting research, as well as how the agents of this field reproduce a doxa by tacitly adhering

to the rules that maintain the predominance of positivist mainstream. We can see that nomos and doxa lead agents to act in a very similar way, whether they are faculty members in graduate programs, students pursuing their degrees, or even editors and reviewers of journals where non-mainstream knowledge should be disseminated. Therefore, strategies for overcoming and expanding the formation of a multiparadigmatic field of accounting research are increasingly necessary.

We believe that individual and group initiatives, along with the formation of support networks, are important for promoting and expanding the spaces for interpretative and critical approaches within the field of accounting research in Brazil. We agree with the interviewee in stating that the QRCA network is a significant advancement in seeking paradigmatic equity. It is essential for accounting to increasingly open up to critical and interpretative epistemologies so that new researchers do not encounter the barriers and challenges described in this study.

Researchers should not be constantly obligated to prove that qualitative research with an interpretative and critical paradigm also holds scientific value. We understand that our position within a field determines how we consume not only things but also education, politics, the arts, and much more. These movements involve the interests of preservation, and consequently, reproduction, against the interests of subverting the dominant order in the field.

Non-mainstream research should not be diminished in its importance, and above all, alternative researchers should be welcomed and respected by the scientific community. The accounting field should be in motion, as it is possible to produce science through multiple perspectives.

The evidence presented in this research leads us to emphasize the imperative need to expand discussions on research paradigms in order to diversify the scientific repertoire of accounting and ensure constructive dialogue among researchers using different approaches. These findings confirm, above all, the theoretical contribution of this research by aligning the support of theoretical concepts such as field, habitus, capital, domination, reproduction of power, *illusio*, and symbolic power with the analysis of the narrative.

As practical contributions of this study, we suggest and understand that actions are needed to: a) promote practices that ensure respect for dissenting views at different stages of education in the field of accounting, encouraging diversity and coexistence among different ways of understanding reality; b) invest in a multiparadigmatic approach in the training of researchers and professors in the accounting field, highlighting theories and methods of social reality analysis that provide various understandings of studied phenomena; c) encourage, in graduate programs and undergraduate research programs,

the conduct of interpretative and critical research; d) promote an editorial policy that includes the publication of articles with approaches different from the mainstream.

For future work, we suggest expanding the number of interviews with researchers who are "outside the box" in order to broaden the range of sociological studies for a better understanding of the accounting research field and the paradigmatic subversion being attempted within it.

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