

**A Constructionist Critique of Experimental Accounting Researches Published in Brazil**

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**Abstract**

In this paper I analyse 12 experimental researches published in Brazilian accounting journals from 2006 to 2012, in order to develop an epistemological critique of them. Firstly, I delineate the main characteristics of experimental research designs, the main validity threats they face, and discuss how the 12 articles under analysis dealt with these threats. In general, this analysis evidenced a lack of consideration about the validity of the constructs employed, a difficulty to design internally valid experiments, and an inability to express confidence on the applicability of the results to settings other than the experimental ones. Secondly, I contrast the positivist theoretical perspective common to these articles with constructionist conceptions of social sciences, and then I formulate a critique of these articles inspired by constructionist notions of research. I argue that these articles are marked by a behaviourist approach, a reified notion of subjectivity, a disregard for culture and history, and a commitment to submit people to managerial control instead of emancipating them from it. The paper aims at contributing to improve the quality of Brazilian accounting research by alerting future researchers to the challenges they face to conduct proper experimental designs and showing how problematic experimental accounting researches can be from an epistemological point of view. I call on future researchers to give a tougher consideration to the validity threats posed by experimental research designs, to explicitly consider the epistemological groundings of their researches, and to employ conceptions of accounting more elaborated than those expressed in the articles analysed.

**Keywords:** Accounting Research, Constructionism, Epistemology, Experiment.

## 1 Introduction

Although appearing in the international literature since the 1960s (Libby, Bloomfield, & Nelson, 2002), experimental designs have a much shorter history in Brazilian accounting research, starting to become popular just in the last decade. In this paper I analyse 12 experimental accounting researches published from 2006 to 2012 in Brazilian journals, in order to develop a critique focused mainly on their epistemological bases.

The contribution of this paper is twofold: firstly, I alert future researchers to the challenges they face to conduct proper experimental designs; secondly, I show how problematic experimental accounting researches can be from an epistemological point of view, hoping to raise a greater awareness amongst future researchers and calling them to give a tougher consideration to these issues.

The remainder of the paper proceeds as follows. In the next section I delineate the main characteristics of experiments, the main validity threats they face, and discuss how the 12 papers under analysis dealt with these threats. In Section 3 I contrast the positivist theoretical perspective common to most of the experimental designs with constructionist conceptions of social sciences, and in Section 4 I formulate a critique of the 12 papers under analysis inspired by constructionist notions of research. Finally, in Section 5 I summarise my critiques and discuss how they can contribute to future researches.

## 2 What Is an Experiment?

Experimental designs aim to allow a researcher to “control” all possible variables which can affect a phenomenon, except from the ones he/she manipulates, thus allowing him/her to claim that the measured variations in this phenomenon are due only to the manipulated variables, i.e., the experimental treatments. According to Smith (2003), it makes experiments “particularly suited to research questions that investigate causal relations between variables” (p. 100).

The designs of experiments vary in terms of how they combine some key steps: the **random assignment** of subjects to experimental conditions; the application of a **pre-test** to measure the dependent variable before the experimental treatment; the **experimental treatment** itself, i.e., the manipulation of one or more variables by the researcher; and the **post-test**, i.e., the measurement of the phenomenon of interest after the application of the experimental treatment. Table 1 describes some commonly used one-variable experimental designs. When the researcher is interested in analysing the effects of two or more experimental treatments, factorial designs can be applied. For instance, a 2 X 2 design would entail four experimental conditions:  $X_1$ ,  $X_2$ ,  $X_1X_2$ , and the no-treatment condition (control-group).

Smith (2003) identifies three kinds of validity threats to experiments: **construct validity**, or the extent to which abstract concepts are successfully operationalised into reliable measurements; **internal validity**, i.e., how well the research design rules out the effects on the dependent variable of factors other than the experimental treatments; and **external validity**, the extent to which the findings of an experiment are applicable to individuals and settings other than those that were studied. Table 2 presents a list of validity threats to experiments.

**Table 1 – Commonly used one-variable experimental research designs**

Single-group designs	Control-group designs with random assignment
One-shot case study X O	Pre-test/post-test control-group design R O X O R O O
One-group pre-test/post-test design O X O	Post-test only control-group design R X O R O
Time-series design ... O O O X O O O ...	Solomon four-group design R O X O R O O R X O R O

R = Random assignment

X = Experimental treatment

O = Observation, either a pre-test or a post-test of the dependent variable

Source: Adapted from Gall, Borg, and Gall (1996, p. 385).

**Table 2 – Validity threats to experiments**

Internal validity	
Maturation	Changes to subjects may be due to the passage of time
History	Environmental changes may also occur due to the passage of time and affect the subjects
Testing	Prior tests may affect <i>per se</i> the results of posterior ones
Subject mortality	Subjects may drop out of an experiment before it finishes
Instrumentation	Measures of the same thing may be different due to the different application of measurement instruments
Selection	Treatment and control groups may have different characteristics
Statistical regression	The statistical tendency for successive results from individuals to regress towards the mean
Imitation of treatments	If subjects can communicate with each other, their responses may not be independent
Resentful demoralisation	Outcomes may vary depending on different levels of motivation created by different experimental treatments
External validity	
Population validity	Research samples may not be representative of a wider population
Ecological validity	Research findings may not be generalised from the experimental set to different environmental conditions
Temporal validity	Research findings may not be generalisable across time

Source: Adapted from Smith (2003, pp. 109–112).

Table 3 summarises my assessment of the validity threats to 12 articles which employed experimental designs in accounting research published in Brazil. I arrived at these 12 articles by looking up, in December 30, 2014, the Portuguese terms *experimento* (experiment) or *experimental* (experimental) in the title, the abstract or the keywords of articles published in Brazilian accounting journals, through the Scientific Periodicals Electronic Library (SPELL), and then reading the abstracts of all the articles found, excluding those whose themes were from the areas of Marketing, Finance, and Education.

Although dealing with abstract concepts such as decision-making, information congruence, level of disclosure, heuristics, incentives, accounting choices, or semantic and epistemic vagueness, most of these articles not even acknowledge that the constructs applied to “measure” these variables might be problematic. Noticeable exceptions are Marcelino and Bruni (2012) and Carvalho Junior, Rocha, and Bruni (2009); however, they base their claims mostly on statistical evidence rather than on compelling arguments for the feasibility of measuring price justice, level of knowledge or academic performance.

Alves and Borba (2009) are the only to explicitly express that they asked the research subjects not to communicate with one another, but it does not seem likely that the other researchers did not do so. Except from that possibility, among the 12 articles I analysed only that of Mendonça Neto, Cardoso, Oyadomari, and Silva (2009) is not subjected to any internal validity threats. It is important to notice that when authors acknowledge a potential threat, like the statement from Alves and Borba (2009) that the differences they found in short-term and long-term investment choices could be due to differences in subjects' preferences not captured by their research design, even though it is a good research practice, it does not rule out that threat.

When it comes to external validity threats, some authors quote researches conducted in Anglo-Saxonian contexts (see Elliott, Hodge, Kennedy, & Pronk, 2007; Libby et al., 2002; Liyanarachchi & Milne, 2005) as supporting evidences that students are good surrogates for professionals, without discussing whether the Brazilian context is comparable to the ones of these researches; some authors claim that a distinctive feature of their works is the testing of a psychological theory in an “accounting environment”, without discussing whether the completion of an exercise in a laboratory or a classroom is comparable to the decision-making process in the context of an organisation; and none of the authors but Alves and Borba (2009) acknowledge that their findings may be time-specific.

Taken together, the contributions to knowledge of all the experimental accounting researches I analysed in this paper can be questioned on their own grounds. Even though viability conditions are specific to each setting, it seems to me a fair argument that experimental designs, given their own rationale, present a great challenge to accounting researchers. However, this is not their main drawback, since their philosophical groundings are quite problematic when studying social phenomena like accounting.

### **3 Positivist and Constructionist Notions of Social Sciences**

Experimental research designs were first developed in the physical sciences. For Gall, Borg, and Gall (1996), “the success of experiments in this field is due to the fact that physical matter is quite adaptable to study and control in a laboratory”. (pp. 367-368). The authors acknowledge, however, that “it its doubtful whether rigorous experimental research control ever can be achieved in the behavioral and social sciences”. (p. 368).

**Table 3 – Analysis of experimental accounting researches in Brazil**

Article	Internal validity										External validity				
	Construct validity	Maturation	History	Testing	Subject mortality	Instrumentation	Selection	Statistical regression	Imitation of treatments	Resentful demoralisation	Population validity	Ecological validity	Temporal validity		
Cesar, Boggio, Fregni, and Campanhã (2012)	Partially addressed	Addressed	N/A	Addressed	Not addressed	Addressed	N/A	Not addressed	Not likely	N/A	Not addressed	Not addressed	Not addressed		
Lima, Rodrigues, Silva, and Silva (2012)	Not addressed	N/A	N/A	Not addressed	N/A	Addressed	N/A	Not addressed	Not likely	N/A	Not addressed	Not addressed	Not addressed		
Lima Filho, Bruni, and Sampaio (2012)	Not addressed	N/A	N/A	Not addressed	N/A	Not addressed	N/A	N/A	Not likely	N/A	Justified with references	Not addressed	Not addressed		
Marcelino and Bruni (2012)	Addressed	N/A	N/A	Not addressed	Not addressed	Acknowledged	Acknowledged	N/A	Not likely	N/A	Justified with references	Not addressed	Not addressed		
Cardoso, Mendonça, Oyadomari, and Correto (2010)	Not addressed	N/A	N/A	Not addressed	N/A	Not addressed	N/A	N/A	Not likely	N/A	Not addressed	Not addressed	Not addressed		
Silva, Gonçalves, Tavares, and Lima (2010)	Not addressed	N/A	Acknowledged	Not addressed	N/A	Acknowledged	Not addressed	N/A	Acknowledged	N/A	Justified with references	Acknowledged	Not addressed		
Alves and Borba (2009)	Not addressed	N/A	N/A	Not addressed	N/A	Acknowledged	Addressed	N/A	Addressed	N/A	Justified with references	Acknowledged	Acknowledged		
Cardoso and Aquino (2009)	Not addressed	N/A	N/A	Not addressed	N/A	Not addressed	Addressed	N/A	Not likely	N/A	Justified with references	Not addressed	Not addressed		
Carvalho Junior et al. (2009)	Addressed	N/A	N/A	Not addressed	N/A	N/A	Addressed	N/A	Not likely	N/A	Not addressed	Not addressed	Not addressed		
Mendonça Neto et al. (2009)	Acknowledged	N/A	N/A	N/A	N/A	N/A	Addressed	N/A	Not likely	N/A	Acknowledged	Acknowledged	Not addressed		
Cardoso, Riccio, and Lopes (2008)	Acknowledged	N/A	N/A	Not addressed	N/A	N/A	Addressed	N/A	Not likely	N/A	Acknowledged	Not addressed	Not addressed		
Murcia and Borba (2006)	Not addressed	N/A	N/A	Not addressed	N/A	Not addressed	N/A	N/A	Not likely	N/A	Acknowledged	Not addressed	Not addressed		

Source: Author's analysis.

Imported into the humanities and social sciences like accounting, experimental designs bring with them a positivist theoretical perspective, characterised by a realist ontology which affirms the existence of a “real” world of objects, and an objectivist epistemology which claims that these objects not only exist by their own, but also “have meaning prior to, and independently of, any consciousness of them” (Crotty, 1998, p. 27). Positivism relies on empiricism to make a sharp distinction between objective knowledge, so understood what is empirically verifiable, and subjective knowledge produced in human minds. On this distinction also lies the foundations of the opposition between facts and values, and the goal of a value-neutral science that “positivistically minded scientists tend to uphold with a significant degree of fervour” (Crotty, 1998, p. 27).

Mainstream accounting research, embedded within the positivist paradigm, holds some assumptions such as the hypothetico-deductive account of scientific explanation, an objective empirical reality external to the subject, and a characterisation of human beings as passive objects instead of as makers of social reality (Chua, 1986). However, positivism has attracted a lot of criticism in the social sciences, based on its assumption of a reality independent of accounts of it, and its consequent denial of a role for social action in the creation and sustaining of social facts. For instance, Tinker, Merino, and Neimark (1982) ask:

In what sense can we touch an equilibrium, see a bliss point or smell an income number and verify their character and existence in the same way that we can (say) with an element or a sulphur crystal? Are personalities, market prices, pluralistic ideologies, role structures, costs, growth paths, culture, dissonance, motivation and leadership, items that we can show, unequivocally, exist 'out there'; or are they imputations, contrivances and projections that originate from within ourselves and our social relations? (p. 169).

Even though the view that knowledge has secure and certain foundations, espoused by positivism, dates back to ancient Greek philosophy and has been the epistemological ground of Western science, in the social sciences it has been under a heavy attack (Crotty, 1998). Glynos e Howarth (2007), for instance, stress a fundamental ontological difference between the natural and the social sciences: the fact that human beings are meaning-producing and self-interpreting animals, what leads to an unpredictability of social phenomena. Thus, they criticise the prevailing hypothetico-deductive model of explanation in the social sciences, which tries to emulate the natural sciences in their seeking for general laws that allow, given a set of premises, deductions to be made.

An important source of criticism about positivism in the social sciences comes from a constructionist epistemological perspective. According to Crotty (1998), constructionism

is the view that *all knowledge, and therefore all meaningful reality as such, is contingent upon human practices, being constructed in and out of interaction between human beings and their world, and developed and transmitted within an essentially social context* [emphasis in original]. (p. 42).

Constructionism does not deny an ontological existence to objects; rather, it argues that meaning is constructed (instead of discovered) out of the interaction between subjects and objects, between human beings and their world. Hence, it is neither objectivist nor subjectivist; or maybe better, it is both: although objects are denied an inner essence, they do participate in the construction of meaning, by ways of limiting the possible meanings ascribed to them (Crotty, 1998).

Many constructionists also emphasise the *social* character of meaning ascription, arguing that “while we are individually engaged in acts of sense making, these acts are significantly mediated by the cognitive schema and language that we obtain from our wider societies” (Prasad, 2005, p. 14). Jørgensen and Phillips (2002) point to key premises of

constructionism: a critical approach to taken-for-granted knowledge; historical and cultural specificity; a link between knowledge and social processes; and a link between knowledge and social action.

Constructionism stresses the contingent nature of knowledge, emphasising its situatedness in time and space, rejecting the reification of social reality, which is described by Berger and Luckmann (1967) as

the apprehension of human phenomena as if they were things, that is, in non-human or possibly supra-human terms. Another way of saying this is that reification is the apprehension of the products of human activity *as if* they were something other than human products [emphasis in original] – such as facts of nature, results of cosmic laws, or manifestation of divine will. (p. 106).

From a constructionist epistemology, the premises on which experimental research designs rest are quite problematic. In the next section I take the papers listed in Table 3 to exemplify some of these problems and, thus, question the very idea of conducting experiments in accounting.

#### **4 A Constructionist Critique of Experimental Accounting Research Designs**

In this section I put forward a constructionist critique of the experimental designs presented in the 12 articles listed in Table 3, based on four grounds: their behaviourist approach; their reified notion of subjectivity; their disregard for culture and history; and their submission to a logic of controlling human beings instead of emancipating them.

##### **4.1 Behaviourist approach**

Whereas constructionists often emphasise the social character of social phenomena, most experimental research designs draw on a behaviourist tradition which virtually ignores these aspects, putting them under generic labels such as “setting”, “environment”, and focusing on individual behaviour instead. Furthermore, even the mental processes associated to the human cognition are barely acknowledged, since most of the experiments rely solely on observations of individual behaviour under experimental conditions. Research participants are treated as black boxes which react to external stimuli, and when their behaviour do not comply with the researchers' hypotheses, interpretations are presented in a highly speculative fashion.

Thus, when reporting that the participants of their experiment did not demonstrate risk aversion under gain situations, Cardoso et al. (2008) state that “it might be related to the sums involved, or even with some other cultural variable which is not being studied in this research and that might be particular to Brazilians” (p. 91, my translation)<sup>1</sup>; Mendonça Neto et al. (2009) affirm that the explanation of why women without professional experience were not subjected to the framing effect in a decision process based on accounting information was not under the scope of their investigation; and Marcelino and Bruni (2012) consider three different possibilities of explanation for the fact that a numerical cognition bias was found only in one out of the four problems they proposed.

Alves and Borba (2009) comment that if they had interviewed the subjects of their experiment, it could have helped to clarify why some of them pointed to environmental accounting information as relevant to their decision-making even in a low-disclosure scenario; however, as their hypotheses did not predict this possibility, the authors did not include this procedure in their research design.

In this respect, the most curious case is that of Cesar et al. (2012). They developed a decision game in which the participants had to choose investment targets based on accounting information presented in graphical form, with an implicit rule for correct answers, and applied this game to subjects connected to an electroencephalogram. However, the most interesting insights from their research came out of a question they made to all the participants after the completion of the game: which did you take into consideration to choose the targets? For this, however, they had to escape from the strict behaviourist tenets of most experimental research designs, not limiting themselves to observe subjects' behaviour, but also assessing how subjects themselves made sense of it.

#### **4.2 Reified notion of subjectivity**

Given the behaviourist inspiration of the articles analysed, whose research designs, except from Alves and Borba (2009) and Cesar et al. (2012), do not take into consideration participants' own assessments of the mental processes employed by them, many authors resort to either economic or psychological theories about the human decision-making to interpret their findings. The Prospect Theory developed by Kahneman and Tversky (1979), for instance, is referred to in 10 out of the 12 articles under analysis, being the main theoretical ground of Cardoso et al. (2008), Carvalho Junior et al. (2009), and Lima Filho et al. (2012).

These theories, however, rely on what Jørgensen and Phillips (2002) call “the standard Western understanding of the subject as an autonomous and sovereign entity” (p. 15). Experimental researches adopting this kind of theories seek to describe a sort of transcendental “human nature”, situated in a vacuum of culture and history and, once again, ignoring the social character of the human experience.

Lima et al. (2012) claim that “if investors are incapable of precisely identify the future performance of firms, they tend to use an average price for all the firms” (p. 160, my translation)<sup>ii</sup>; based on their literature review, Marcelino and Bruni (2012) state that “there is a distinction between the components of the processing of Arabic numerals and the components of the processing of verbal numbers” (p. 99, my translation)<sup>iii</sup>; according to Cardoso et al. (2010), their results suggest that “when economic aspects are emphasised, people tend to reason based on real values, but when aspects related to welfare are emphasised, nominal values prevail” (p. 58, my translation)<sup>iv</sup>; Carvalho Junior et al. (2009) affirm that “the human being makes its decisions based on a very restricted amount of available information, what does not allow him/her to be totally rational in this process, especially in a business environment” (p. 20, my translation)<sup>v</sup>; Mendonça Neto et al. (2009), based on their literature review, state that “people tend to make decisions based on simplified and summarised information” (p. 117, my translation)<sup>vi</sup>; for Murcia and Borba (2006), “the sense of having invested time and money in vain does not please managers, accountants, economists, and decision makers in general” (p. 227, my translation)<sup>vii</sup>.

The universality of these claims about “natural” properties of human beings is contrasted by constructionist approaches, which ascribe to the premise that the social world is shaped by language, understood as a dynamic form of social practice, what “entails the view of mental processes and categories as constituted through social, discursive activities rather than as ‘internal’” (Jørgensen & Phillips, 2002, p. 96). The adherence to a reified notion of subjectivity, however, precludes these researches from giving a due attention to culture and history.



### 4.3 Disregard for culture and history

As subjectivity is conceived of as a natural and universal phenomenon in the articles analysed, only generic information about the participants' contexts is provided. They usually inform that the experiments were conducted with *graduate students in Salvador* (Marcelino & Bruni, 2012), or *undergraduate students from a federal university* (Murcia & Borba, 2006), without discussing, for example, the curricular approach of each institution (see Toohey, 1999); participants' life histories are translated into “variables” such as age, course, schooling, work experience, as if they represented homogeneous experiences; gender is reported in 5, and taken into account during the analysis of results in 4 out of the 12 articles, but it is treated only as a biological variable and not as a concept (see Young, 2015); specific features of the Brazilian context are taken into account only by Alonso and Borba (2009) and Cardoso et al. (2010).

This lack of a “contextual embeddedness” is worsened by an over-simplistic comprehension of the role of accounting, defined as “to provide useful information for economic decision-making”, or some variation of that, in *all* the articles. Young (2006) describes the historical development of this taken-for-granted assumption in the United States; Burchell, Clubb, Hopwood, Hughes, and Nahapiet (1980) see “the roles which accounting serves as being intertwined in the contexts in which it operates”, and point to “the diversity of functions which can be associated with even a single accounting” (p. 22); Carruthers and Espeland (1991) argue that accounting has both technical and rhetorical dimensions, and that the latter implies an understanding of accounting as an attempt to legitimise business ventures before an audience; and Hines (1988, 1991) argues that accounting plays an important role in constructing social reality, claiming that the view of accounting as a mere representation of an independent economic reality relies on a process of mundane reasoning.

The adoption of such a problematic conceptualisation of accounting, which contributes to obscure its partisan nature in social conflicts, taken together with the lack of attention to contextual features, allow most of the authors to align with a conservative project of enhancement of managerial control.

### 4.4 Controlling instead of emancipation

*Control* is a pervasive theme when it comes to experimental research designs: the very purpose of experiments is to allow researchers to control, manipulate and measure events. For instance, Cesar et al. (2012) tell that the procedure to use an electroencephalogram requires the submission of subjects to

low-complex stimuli, presented in a specific visual distance, granting that the visualisation of the stimuli and the subsequent answer do not demand movements further than the touch of a keyboard (the subject cannot move his head, for example), control of the noises in the data collection environment, among other things” (p. 34, my translation)<sup>viii</sup>.

This imagery, which evokes in me the Ludovico technique, is an exemplar of how rigorous experimental control can be. However, this is neither the only form of control aimed at by the authors of these 12 articles, nor the more problematic one, given the elementary ethical requirement of informed consent. But imbued with the Enlightenment project of mastering nature (see Horkheimer & Adorno, 2007), they also seek to develop ways of predicting human behaviour in order to render it controllable.

For instance, Cesar et al. (2012) claim that the applicability of their results ranges “from the development of supporting systems for decision-making ... to the discussion about remuneration schemes based on targets related to the conditioning between target

achievement and personal results” (p. 49, my translation)<sup>ix</sup>; according to Lima et al. (2012), the main contribution of their study is that “if an association between the level of disclosure and stock prices is proved, a detailed disclosure of information can be a competitive differential to firms, reducing the effects of adverse selection and adding more value to entities” (p. 162, my translation)<sup>x</sup>; for Lima Filho et al. (2012), identifying how age and other variables influence on decision-making “is fundamental to verify the most desired or the most suitable profile according to the activities which are to be performed by each manager” (p. 113, my translation)<sup>xi</sup>; and Marcelino and Bruni (2012) intend to contribute to better the decision-making process, since “the biases present in managerial decision-making can increase the likelihood of bad decisions” (p. 89, my translation)<sup>xii</sup>.

Aligned with a unitary perspective in which “the organizational logic of the enterprise is seen as pointing towards a unified authority and loyalty structure with managerial prerogative being legitimised by *all* members of the organization [emphasis in original]” (Fox, 1973, p. 186, cited by Amernic, 1988, p. 147), this managerialist approach is in a sharp contrast with critical accounting research which, resting on a constructionist epistemology, “is committed to the emancipation of humans from the constraints imposed by other humans” (Lukka, 1990, p. 243), and whose objectives are usually articulated in terms of promoting social justice rather than managerial efficiency.

Thus, although covered under the pretences of objectivity and independence of a “scientific” discourse, these articles aim to contribute to the maintenance and the reproduction of the highly partisan role accounting plays in major social struggles and conflicts (Tinker et al., 1982). An intriguing exception, however, is the case of Murcia and Borba (2006), whose call on universities to better prepare students for the market place is inspired by the ideas of Paulo Freire, an author well known for his emancipatory approach to education.

## 5 Concluding Comments

In the first part of this paper, I analysed the experimental designs employed in 12 articles published in Brazilian accounting journals according to their own rationale. In general, this analysis revealed a lack of evidences about the validity of the constructs employed to measure abstract concepts, a difficulty to design internally valid experiments, and an inability to express confidence on the applicability of the results to organisational settings in terms other than as acts of faith. Independently from the methodology used, conducting researches of quality is not a simple task; hence, the aim of this part of the paper is to alert future researchers to the challenges posed by experimental designs and call on them to give a tougher consideration to these issues.

But in a second moment I also discussed the epistemological foundations of experimental researches to show how problematic they are. I argued that the experimental designs employed in these 12 articles rest on a positivist theoretical perspective which underestimates the social aspects of the human experience. Thus, they are marked by a behaviourist approach, a reified notion of subjectivity, a disregard for culture and history, and a commitment to submit people to managerial control instead of emancipating them from it.

A good point against this second part of the argument could be that I am criticising the articles for not being something they are not meant to be. However, none of these articles clearly articulates what they mean, i.e., the epistemological foundations on which they rest, what is symptomatic of the taken-for-grantedness of the positivist premises amongst their intended audience, the academic accounting community in Brazil. But I believe that an

explicit consideration of these issues can also contribute to improve the quality of future researches, and that cross-paradigmatic debates such as the one I am proposing in this paper can lead the academic community to a higher level of maturity.

The extent to which my critique of these 12 articles also applies to other researches is a matter of specific consideration. In terms of coverage, I believe that most of the experimental accounting researches ever published in Brazilian journals were included in this sample, even though I probably have missed some. But as much of my criticism is centred on the positivist groundings of these papers, they probably hold for the majority of the accounting research which is being conducted in Brazil as well.

In this sense, the last consideration I would like to reinforce is about the very comprehension of accounting expressed in all these articles. Every time I read fellow scholars uncritically reproducing a standard-setters' discourse that the sole purpose of accounting is "to provide useful information for economic decision-making", I feel like crying. Such a restricted view of accounting not just underestimates its social and organisational roles, but also prevents accounting research from being innovative. If we are to enhance the quality of Brazilian accounting research, something to which this paper aims at contributing, we need to see accounting in a more elaborated way, considering many more aspects of its operation.

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i

*“o que pode estar relacionado com os valores envolvidos, ou até mesmo com alguma outra variável cultural que não esteja sendo estudada nesta pesquisa e que possa ser particular dos brasileiros”*

ii *“Se os investidores são incapazes de identificar de forma precisa o desempenho futuro das empresas, eles tendem a utilizar um preço médio para todas as entidades”*

iii *“há uma distinção entre os componentes do processamento dos números arábicos e os componentes do processamento numérico verbal”*

iv *“quando os aspectos econômicos são enfatizados, as pessoas costumam raciocinar com valores reais, mas quando são enfatizados os aspectos relacionados com o bem estar, os valores nominais prevalecem”*

v *“o ser humano toma as suas decisões baseados em um número muito restrito de informações disponíveis, o que não o permite ser totalmente racional neste processo, sobretudo em ambiente empresarial”*

vi *“as pessoas tendem a decidir com base em informações simplificadas e sumarizadas”*

vii *“o sentimento de haver investido tempo e dinheiro em vão não agrada administradores, contadores, economistas e tomadores de decisão em geral”*

viii *“baixa complexidade dos estímulos, apresentação dos mesmos numa distância visual específica, garantia de que a visualização dos estímulos e a resposta subsequente não exijam movimentos além do toque de um teclado (o sujeito não pode mover a cabeça, por exemplo), controle de ruídos no ambiente de coleta de dados, dentre outros”*

ix *“desde o desenvolvimento de sistemas de apoio à decisão, .... até a discussão sobre sistemas de remuneração baseados em metas, relacionados ao condicionamento entre alcance de metas e resultados pessoais.”*

x *“se comprovada a associação entre nível de divulgação e preço das ações, a divulgação detalhada de informações pode se configurar como diferencial competitivo entre as empresas, reduzindo os efeitos da seleção adversa e agregando mais valor para as entidades”*

xi *“é fundamental para verificação do perfil mais desejado ou mais adequado de acordo com as atividades que serão realizadas por cada gestor”*

xii *“Os vieses presentes na tomada de decisões gerenciais podem potencializar o risco da ocorrência de decisões mal tomadas”*