



THEORETICAL POSITION AND LITERATURE REVIEW AS THE SPRINGBOARD OF QUALITY RESEARCH IN ACCOUNTING

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ABSTRACT

The paper highlights the positive impact theoretical position (ontology and epistemology) and literature review on research. It begins with an exploration of epistemology and ontology. It identifies the fundamental set of assumptions that underpin epistemology and ontology. It presents the different ways researchers might see the world. It states categorically the assumptions of the theoretical position that knowledge can be acquired through sensory and rational components and that knowledge is not static rather it is provisional, the assumptions have implication for research that whatever knowledge is arrived at in research is not static rather it is provisional. It is argued in this paper that assumption underlying ontological and epistemological positions should form the starting point of good accounting research and the researcher should try to know the form and the nature of the social world. The researcher should try to answer the question of whether the reality presented exists independently of individuals' perceptions of it or whether it is the reality constructed by the individuals. It is on the basis, of the answers that the epistemological questions should be asked? For instance, how can we know what is assumed to exist? Can knowledge be acquired through direct observation or through the construction of the worldview presented to the researchers? It also argued that literature review should serve as the foundation on which the researcher should base his observations and findings. In order words, the observations and findings should flow from existing literature. It is therefore, concluded that theoretical position (ontology and epistemology) and review of existing literature are the building blocks of good research in accounting.

INTRODUCTION

It is the philosopher Aristotle in his metaphysics that asserted that all men by their very nature feel the urge to know (Harrison-Barbet, 1990). This is a fact with all rational human beings that we all want to know more about ourselves and about the universe we live in. The question is, how do we know about ourselves and the universe we live in? Can we truly know who we are and what the universe is made of? This philosophy is known as epistemology that is the theory of knowledge. The theory of knowledge deals with how we acquire knowledge, the scope and the extent of how we know. The theory of knowledge or questions about knowledge is what a researcher should know about. This is because knowledge is never static. It keeps evolving. There are times we might think we have known very little about it.

To do a quality research and for such research to have positive impact on the chosen area of discipline, asking the right questions which are known as research questions and using appropriate techniques to collect data are very important. However, it seems that young researchers often neglect the issues relating to ontology and knowledge, which are very important to doing research that could have positive impact in any chosen discipline or area of choice. Literature review on the other hand aimed at reviewing the existing literature. In other words, it is reviewing what existing researchers have done in order to be able to add value to existing study. Unfortunately, this aspect is often gloss over or not properly done. These two areas are the pillars or foundation of a good research. The aim of this paper therefore, is to explore the two areas and see how they can contribute to a quality research in social sciences most especially in accounting.



PURPOSE OF RESEARCH

Definition cannot comprehensively capture a discipline. It can only give a glimpse or a broad idea of what a discipline is but is a good place to start. What is research? There are uncountable definitions of research given by both experts and non - experts alike. Three of the definitions shall be given. Research is about disciplined, balance enquiry, conducted in a critical spirit (Thomas, 2009). It is a process, an activity, which includes thinking up interesting projects to work on and discovering imagination as well as honesty in presenting one's findings (Onabajo, 2011). Onabajo (2011) compares research to a game that has a task to perform and rules to guide the game. Research just like any other discipline is not static. It is growing, changing and assessing new ideas and knowledge. Punch (2014) defined research as 'an organized systematic and logical process of inquiry, using empirical information to answer questions'. The aim of research in any discipline is almost the same finding an answer to a question or acquiring knowledge or adding to the existing body of knowledge. What may be considered acceptable knowledge in one discipline may not be acceptable in another discipline. Methods are very essential in research. If one adopts inappropriate method in research, one may arrive at inappropriate findings and conclusions. But to use the appropriate method one may need to take into consideration the assumptions underlying the method. The big issue in accounting and social sciences is that whether one can use the process of physical and natural science in arriving at acceptable knowledge. While some have argued that, it is possible others have argued that it is not. Some have even suggested that both can be used together. It is good for researchers to be aware of the different positions most especially the strengths and weaknesses of these various positions. This will surely help the researchers not to engage in fruitless exercise.

EPISTEMOLOGICAL PERSPECTIVE

An epistemological issue is about what should consider as acceptable knowledge. There are two main ways that research could be approached. The two approaches are known as a paradigm. That is the way of thinking or the framework of thinking about the way the world could be studied. These two approaches are known as positivism and interpretivism. Researchers in accounting are expected to be aware of these two epistemological positions. Positivism as defined by Bryman (2003) as 'an epistemological position that advocates the application of the methods of the natural sciences to the study of social reality and beyond. The features of positivism are enumerated below:

- ❖ Only knowledge confirmed by the senses can be regarded as genuine knowledge;
- ❖ The purpose of theory is to generate hypotheses that can be tested;
- ❖ Knowledge is arrived at through the gathering of facts;
- ❖ Science must be conducted in an objective manner.

Interpretivism is in contrast to positivism. According to Bryman (2003) those who belong to this school of thought share a view that the subject matter of the natural sciences.' Those who belong to this school of thought do not believe that what we see is the same thing with what is out there. The social world is constructed as we see it not as it is. Our worldview is as we make it not as it is. Therefore, it cannot be studied in an objective way. It calls for a different mindset and procedure. The researcher is expected to immerse himself in the world of the people he is trying to find out about. What the researcher is aiming at is trying to understand why people behave the way they do. Variables are not made use of under interpretivism and the aim is not to be objective in the study. Rather the researcher is working under the assumption that knowledge is subjective. Hence, our individual differences will surely affect the way we perceive and interpret physical world different logic and research method should be applied. A positivist sees the world in an objective way. Hence, what is needed is to explain what is presented to the senses. Whereas, an interpretivist sees the world in a subjective manner. Hence, what is needed is to try to understand it.

There is need for the researcher to understand and know these two schools of thought. This is because he might need to embrace the two concepts generated by the two namely: explanation and understanding. He may first need to understand a research issue before explaining the issue. This may be very necessary when a research is dealing with social science issue or concept.

ONTOLOGICAL PERSPECTIVE

The major question here is whether social reality could be considered as objective entity that has a reality independent of the researchers and the social actors or whether they are constructions of the perceptions of the social actors. The two positions here are objectivism and constructionism. Objectivism is an ontological position that implies that social phenomena confront us as external facts that are beyond our reach or influence (Gary, 2013). It is an ontological position that asserts that social phenomena and their meanings have an existence that is independent of social actors (Bryman, 2003). Constructionism or constructivism is



an ontological position that asserts that social actors are continually accomplishing social phenomena and their meanings.

For objectivism, it implies that social issues are independent of social actors. The social actors do not determine the meaning of social issues. For constructivism, social issues are product of social actors. Social issues are the product of the interaction of social actors with social phenomena. In other words, the social world is not independent or external to us. Rather, the suggestion is that it is built and constituted by social actors through interaction. Constructivism reflects the inaccuracy of human knowledge. It is also believed that the social world is not external to us. It is what we make it, and what we make it cannot be objective rather it is subjective.

RELEVANCE OF EPISTEMOLOGY AND ONTOLOGY TO ACCOUNTING RESEARCH

The two philosophical concepts namely epistemology and ontology cannot be separated from the conduct of research. The assumptions on which the two concepts based will determine how research questions are raised and the type of method to be adopted and how data should be collected and analyzed. For instance, carrying out research from an objective point of view would mean that the researcher would see himself as been independent of the social reality. It therefore follows that he would be more interested in describing and explaining what goes on in the social world without being judgmental about it. Whereas carrying out research from a subjectivist point of view would mean seen the social realities as product of socially constructed realities. Researcher may have to be judgmental. He would have to try to understand the social realities which are products of social actors. He would therefore make judgments on how things could be made better.

One of the major questions a researcher in the field of accounting should ask is the question that relates to ontology. That the researcher should ask question that relates to the form and nature of accounting. That is what is the form and nature of accounting? Is the subject matter of accounting independent of the perception of the researcher or is it something that is made up or constructed? If the researcher is of the opinion that the subject matter of accounting is independent of the researcher then, adopting positivistic position in studying the subject matter would be appropriate. On the other hand, if it is of the belief that the subject matter of accounting is

constructed then adopting the interpretivistic position in the study of accounting should be preferred.

Another major question a researcher should be concerned about is how the knowledge about the subject matter acquired directly through direct observation or measurement? Or is it acquired indirectly which may ultimately lead to understanding and interpretation of the subject matters. These major questions have implications on how quality study in accounting is to be carried out.

A researcher is not expected to discuss the epistemological and ontological considerations in his research work. Rather he is expected to adopt an approach that would be used to acquire knowledge. The type of questions raised should determine the type of approach appropriate to answer the questions raised. Another point we gain in knowing more about epistemology and ontology is that acquiring knowledge is not as easy as we think. There is need to be very critical about what we arrive at. This will help us realize the fact that there are numerous ways to know about something. This is because knowledge about something is not static. Knowledge is always provisional. A researcher needs to raise the question – how do we know? A researcher should be aware that there are different ways of knowing. It is possible for a researcher to discover something different from what others have discovered. This of course is the beauty of research in as much as the appropriate methods and approach have been adopted. In most cases some researchers know where they are going. What they do is just to walk to the answer. This is not research. A researcher should be skeptical. This is possible if he is aware of philosophical concepts. Let us take for instance, the technique for gathering data. One technique that researchers in education and accounting are found of using is questionnaire. Oftentimes one wonders if this is the only appropriate technique of gathering data. They can know about the strengths and weaknesses of these techniques if they about ontology and epistemology.

REVIEW OF RELEVANT LITERATURE

One of the major reasons for carrying out research in a particular area or discipline is to find out what is not so clear. In order not to search fruitlessly for the solution to the issue at hand is to start with what is known about the subject. This is technically known as review of relevant literature. One important question that may be asked is what is the goal of literature review or why should it been done? Literature is embarking upon with the aim of finding out the state of the current knowledge in that particular field. This is important so that the researcher will not be repeating



what others have done before. It is not that research cannot be replicated but the researcher must be aware of the existing research and there must be basis for it.

One important goal of research is that research is embarking upon so that the current state of knowledge can be extended or added to. That is why it is good for the researcher to be aware of the gaps or inconsistencies in the previous research. Apart from this researcher should be able to locate his/her own work within the context of that discipline he/she is working. The literature review will help the researcher to justify his own study or project. It will help the researcher to fit his/her own work within the existing work.

One important question to be asked is what is to be reviewed? Should everything relating to the research topic be reviewed? The literature that should be reviewed is what is relevant to the work that is to be studied. The literature that should be reviewed is the one that is very recent. Some experts suggested that the literature that should be reviewed should not be more than five to ten years old (Babbie, 2018). If older literature is to be reviewed then, it should be classic work or work that is original. Linked with this is the volume of what to be reported. Should the researcher put down everything that he has read? Even though a researcher is expected to read extensively, he is not expected to put down all what he has read. Literature review is not done with the aim of showing to the reader how widely he has read. Rather, he is to justify to the reader the current state of knowledge and how it connects with his own study. Therefore, he is not expected to put down everything he has read but to put down the main points that could justify his own study.

It has been observed that literature review does not have any relevance in some of the theses or dissertations presented. That is, if the section of literature is removed it does not really affect the whole work. This will happen in a situation where review of literature is just a chronological summary of the work read. Literature review should not just be a mere summary of the work done by previous researcher. Rather, the researcher should be building a logical argument (Punch, 2014). This can be done if the researcher is not just accepting what he read hook line and sinker. The researcher should be objective and critical. He should look for inconsistencies and gaps. In other words, he should analyze strengths and weaknesses of the literature. The main work of the researchers should flow from the existing research. A researcher should use the existing literature to set his/her own work.

Bryman and Bell (2003), gave some reasons for writing a literature review. They are:

- ❖ The researcher needs to know what is already known in order not to reinvent the wheel;
- ❖ The need to learn from other researchers' mistakes and avoid making the same ones;
- ❖ A researcher learns about different theoretical and methodological approaches relevant to his/her research areas;
- ❖ It may help to develop an analytical framework;
- ❖ It may help the researcher to consider the inclusion of variables the researcher might not have thought about;
- ❖ It may suggest further research questions;
- ❖ It helps with the interpretation of findings.

The review of literature should be an important source of research question and formulation of hypotheses. After the presentation of the results and analysis of results, the researcher will have to use the literature review to discuss the findings.

The research literature should be done before the research is embarking upon. This will help the researcher to formulate research questions and hypotheses that will guide the research. It will also help the researcher to convince the reader that there is need for research by showing how the study will correct the weaknesses in the previous research and how it is going to build on and extend it. Agostino (1980) in Roger and Joseph (1989) recommended that the following questions should be borne in mind:

- ❖ What type of research has been done in the area?
- ❖ What has been found in the previous research?
- ❖ What suggestions do other researchers make for further study?
- ❖ What has not been investigated?
- ❖ How can the proposed study add to our knowledge of the area?
- ❖ What research methods were used in previous studies?

The researcher should aim at finding a coherent and consistent picture from the previous research. The researcher should not just present the ideas of the previous researchers but more importantly should indicate the ideas that have not been considered and also use the occasion to lay the foundation of his own work (Babbie, 2018). Usually what the researcher will get are inconsistencies and gaps. These inconsistencies and gaps will help the researcher to locate his/her own study and the contribution that is to be made to the existing body of knowledge. Punch (2014) identified three purpose of literature review namely:

- ❖ To describe the current knowledge, this is done by bringing together and summarizing



the relevant empirical evidence of the research area;

- ❖ To assess critically and logically the state of knowledge;
- ❖ Connecting the research or the study with the reviewed literature, this stage is very important because there is need for the researcher to integrate his/her study to the existing body of knowledge reviewed.

Punch (2014), also recommended five stages that may be followed when conducting a research. They are searching, screening, summarizing and documenting, organizing-analyzing-synthesizing and writing.

CONCLUSION

This paper highlights the relevance of theoretical position and literature review to quality research. It begins with the exploration and description of theoretical position. Theoretical position deals with different ways a researcher might view the world. It brings to the surface the assumptions behind the theoretical position and the link with relevant literature review. Awareness and understanding of the theoretical position will assist the researcher to adopt appropriate techniques in collecting and analyzing data. The purpose of the paper is to let researcher know that the set of assumptions behind the theoretical position have positive implications for all types of research. An awareness of the philosophical concepts of ontology and epistemology can help researchers appreciate the fact that both quantitative and qualitative approach can be used for a study.

Often times positivistic interpretations are adopted where interpretative interpretations should have been adopted and vice versa. This sometimes cast doubt on the claims to discover knowledge. The major argument is that research is guided by assumptions. These assumptions give direction of how a particular research is to be conducted. Questions about ontology that relates to the nature and form of the world need to be raised. The issue of epistemology which relates to how what is known is discovered needs to be addressed. Does the researcher perceive the world to be studied as independent of the perception of the human beings or is it a creation of the human beings? Is the subject matter of accounting independent of the perception of the researcher or is it something that is made up or constructed? If the researcher were of the opinion that the subject matter of accounting is independent of the researchers, then adopting positivistic position in studying the subject matter would be appropriate. On the other hand, if it is of the belief that the subject matter of accounting is constructed then adopting the interpretivist position in

the study of accounting should be preferred. Another major question a researcher should be concerned about is how the knowledge about the subject matter should be known? Is the knowledge about the subject matter acquired directly through direct observation or measurement? Or is it acquired indirectly which may ultimately lead to understanding and interpretation of the subject matters. These major questions have implications on how quality study in accounting is to be carried out.

The purpose of research is to add to the existing body of knowledge. This is done either through a new discovery or through confirmation of previous findings (Coe, 2012). Research is cumulative. According to Isaac Newton "If I have seen further, it is by standing on the shoulders of giants". For a researcher to add to that body of knowledge such a researcher must know the current state of knowledge. In other words, he /she must know what the previous researchers have done in that area and the theories that have guided them in their findings. Under literature review, the researchers should summarize the agreement and disagreement of the concept being studied. The researchers should also comment on the agreement and disagreement by suggesting the cogent reasons for the focus of the literature review should be on the ideas that are relevant to the study.

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