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A CRITICAL ANALYSIS OF  
THE METHODOLOGY OF SELECTED  
MAJOR ACCOUNTING THEORISTS  
SINCE 1960

A THESIS PRESENTED IN PARTIAL  
FULFILMENT OF THE REQUIREMENTS  
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Analysis and synthesis in philosophy are most fertile when they lead to a better understanding of knowledge, and knowledge is a clue to the understanding of both nature and culture

Bunge, Mario, The Myth of Simplicity:

Problems of Scientific Philosophy

Prentice Hall, 1963

## ABSTRACT

There has recently been a significant amount of effort and space in the accounting theory literature devoted to attempts to determine a suitable methodological base for accounting. While some may take this to indicate that accounting is intellectually immature, it can also be taken to mean that accounting thinkers are aware of the need for a sound structure on which to develop the discipline: they have attempted to apply accepted scientific methods for research programmes and theory construction. It is important that the scientific methods chosen are themselves sufficiently rigorous and accepted as meeting these needs.

This thesis is concerned with examining the work of four accounting writers who appear to have had a significant influence on accounting thought - Raymond Chambers, Yuji Ijiri, Richard Mattessich and Robert Sterling. Although no one year can be held to be more significant than others, 1960, as the beginning of the decade in which most of the work was carried out, has been selected as the boundary of this analysis. The four selected theorists have all produced major works since that date.

In order to provide a perspective from which to assess the methodology of the theorists some space is devoted to tracing the thought on scientific theory construction over the last seventy years. It has included a brief survey of the major characteristics of logical positivism, and the work of philosophers who have reacted against that movement - Popper, Kuhn, Feyerabend and others.

It is shown that accounting theorists have tended to rely too heavily on a logical positivist position to determine the process by which research is undertaken and theories constructed. If the work of those philosophers of science who have reacted against the positivist position can be accepted as providing a more suitable expression of how knowledge is attained then accounting theorists have erred. With the possible exception of Chambers, from an analysis of theoretical works since 1960, this appears to be so.

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