

EDITORIAL

Orthodox and heterodox accounting: irreconcilable perspectives?

Jhon Henry Cortés¹

In the recent sessions of *Heterodox accounting research*, carried out by the *Fundación Universitaria Los Libertadores* and the *Universidad Autónoma Latinoamericana*, important questions arose about how radical or flexible should be the heterodox perspective. A professor who participated in this event pointed out that the Colombian accounting academy has lost the rigor and the link with the ideology that was common in the past, indicating that probably the heterodox has become in a fashion. This view, also shared by other scholars, highlights the idea that we must define an ideology (especially in a political sense) and to stick to it, without moving from one perspective to the other because this would involve a lack of commitment, in this case, with the heterodox view.

In Colombia, accounting research emerged in the 1970s, deeply linked to criticism of the establishment and the mainstream, in a context widely influenced by political parties, ideas, and thoughts coming from the left. The main aim was to build accounting theories, models, and practices that responded to the needs of the nation and not only adopt them from foreign countries. Roughly, for two or three decades, depending on the university, the research was an extracurricular activity of teachers and students. The *Centro Colombiano de Investigación Contable (C-CINCO)* and the *Federación Nacional de Estudiantes de Contaduría Pública (FENECOP)* played an important role and contributed to developing the accounting research in alternative perspectives.

¹ Contador Público (Universidad de Manizales). Magíster en Economía (Universidad Eafit). Director Consultorio Contable Universidad Autónoma Latinoamericana –UNAULA–. E-mail: jhonhenrycortes@gmail.com

When the research became part of the curriculum, the political ideology that supported the critical thought started to lose strength. In the 2000s and especially in the 2010s, the researchers were more concerned about publishing in high-impact journals and meeting the requirements of the universities, and less interested in participating in political arguments. In these decades the Colombian accounting community advanced in the comprehension of critical and interpretative perspectives, however, the connection with the first political ideas had almost disappeared. That was disappointing for some scholars, who expected to keep fighting for a national and independent accounting model.

Nonetheless, there is a shadow following the authors and the discussion in the country. On one side, among the heterodox community, it is the idea that inquires using ontological, epistemological, or methodological ideas coming from the orthodox perspective is wrong, or at least is not completely coherent. On the other side, among the orthodox community, the opposite happens. Therefore, if a scholar uses a mixed perspective is considered eclectic; to be eclectic is also wrong for most of the scholars. However, is it wrong? Is it wrong to try to connect ontological, epistemological or methodological elements from the two views?

Richard Mattessich (1995; 2003), one of the most important scholars of accounting, made valuable reflections between the position of the positive accounting theory –PAT– (as a representation of the mainstream accounting thought) and the critical and interpretative view and built a methodology called *Conditional-Normative Accounting Methodology (CoNAM)*, which can be a bridge to link the two fields. In the same sense, Larrinaga (1999) points out the importance of pluralism, and he says: “on one side, it is possible and desirable, in a democratic society, the existence of various ways of studying social phenomena. On the other side, this must occur conserving a certain intellectual rigor, that is, any valid approach is not admissible” (p. 127). Indeed, we must be very careful when we use and link the two perspectives in the same work, but it is possible, at least, in any way. Even though ontological differences exist, it is possible to combine epistemological and methodological approaches for knowing reality. In pluralism a general rule does not exist that can be applied to every work, rather it must be analyzed in every particular case.

Though it is very important to determine how to build this pluralism, the first step is to accept that other *legitimate* perspectives exist to explain or build reality. To adopt a perspective and believe that it is superior in

a moral, political or academic sense, implies that the ideas that can arise from the other perspectives will not be good enough or they will be wrong. This attitude is not scientific, it is *dogma*. This is what has happened in the Colombian accounting academy. For example, in this context is very common to use ideas from the Frankfurt School and reject any positivist influence, and the main support for that is a quote by Habermas (1989) “[...] because the positivism is that: refuse the reflection” (p. 9). I am not saying that Habermas is wrong, no! I am saying that these kinds of sentences have been used by scholars to support their beliefs and reject other ideas or perspectives, in this case, positivism. Therefore, any thought framed in positivism is rejected by the heterodox community. However, is it true that positivism refuses the reflection? Or what is the sense given by Habermas? Or is there any idea from positivism that can be useful for understanding reality? These questions have not been made by the academic community, rather the idea of positivism is wrong is accepted as given and, therefore, it becomes a dogma. The same rejection is true for political, philosophical, and economical perspectives. Why? Because it is coming from the right, the positivism, or the neoclassical, this is the “reason”.

My point is why do we accept or reject ideas, thought, and perspectives? Is it because we have *reasons* to do it? Or is it because we want to belong to a community and we accept its rules and customs? Kuhn (2000) pointed out this a feature of the paradigm and the normal science, even in a crisis period, in which the paradigm is questioned, the scholars of the community refuse the reasons which the main theory is not useful for solving the problems and they keep trying to understand the world with the set of theories they know. This kind of behavior has an explanation from psychology more than rationality. Hence, in general, there are no reasons for rejecting the ideas coming from the other perspective: orthodox and heterodox, and this would involve that is possible to link the two fields, because the main obstacle is not in the discipline, but especially in the psyche of the community. The most difficult agreement will be in the ontological sphere because the beliefs and the moral commitments are rooted in the identity individuals build to belong to one part of the society, and this implies a strong feeling with the political and philosophical ideas they believe are true.

It is necessary to reconsider the split we have made as a community in the Colombian accounting thought, and initiate to build a dialogue among the orthodox and heterodox perspectives. Certainly, this construction will require important efforts by scholars, not only for creating the

methodologies but also for changing the radical and absolutist view. The CoNAM methodology proposed by Mattessich (1995; 2003) is an important beginning; we can start studying the scope of this proposal and evaluating whether the means-end relation is what we need to discuss in Colombia for advancing in the dialogue.

To conclude, two aspects must be clear: first, there is no doubt that both perspectives can contribute to explain and understand accounting and reality; and second, as Kuhn (2000) says, changing the paradigm will imply learning a new language, this is, to learn the meaning of linguistic codes, through which every perspective expresses its ideas and thoughts.

References

- Larrinaga, C. (1999). Perspectivas alternativas de investigación en contabilidad: una revisión. *Revista de Contabilidad*, 2(3), pp. 103-131.
- Habermas, J. (1989). *Conocimiento e interés*. España: Taurus.
- Kuhn, T. (2000). *La estructura de las revoluciones científicas*. Colombia: Fondo de Cultura Económica.
- Mattessich, R. (1995). Conditional-Normative Accounting Methodology: incorporating value judgments and means-end relations of an applied science. *Accounting, Organizations and Society*, 20(4), pp. 259-284.
- Mattessich, R. (2003). Contabilidad: ¿cisma o síntesis? El desafío de la teoría condicional-normativa. *Partida Doble*, (144), pp. 104-119.

Sugerencia de citación

- Cortés, J. (2020). Orthodox and heterodox accounting: irreconcilable perspectives?, 22, 5 – 8. <https://doi.org/10.24142/rvc.n22a1>