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SUPPORTING THEORY FOR QUALITATIVE RESEARCH IN ACCOUNTING

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ABSTRACT

Qualitative research in accounting is growing. The theories are also growing. The use of Institutional Theory (IT) used in municipal corporation can predict financial performance of municipal corporations that live in twilight areas. The use of Positive Accounting Theory (PAT) in the study (Collin et al., 2008). Then it developed again in a study by Modell et al (2017) which seeks to combine Institutional Theory (IT) with Actor-Network Theory (ANT). The combination of IT and ANT is an example of a relatively extreme method of theory based on mismatches of ontological and epistemological assumptions and how this results in severe paradigmatic tensions. The most significant pressures relate to the social conceptions of those who have different structures and their agency and epistemological very different views on the role of theory. In terms of ontology, much of the research under review seems to be caught in a difficult dilemma faced in the face of ontological tensions arising from a combination of IT and ANT, Modell (2017) also focuses on social actors while underestimating the idea of hidden agents, increasingly prominent in IT, or trying to maintain a strong institutional sense of disagreement with agency conceptions in ANT.

Keywords : *Research, Accounting, Theory*

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