

DOCTRINAL RESEARCH AS A MEANS TO RECOVER NORMATIVE THINKING IN ACCOUNTING

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ABSTRACT. *Doctrinal Research as a Means to Recover Normative Thinking in Accounting.* The article debates whether legal doctrinal research could be applied in contemporary accounting research to bring back the prescriptive nature of normative research and whether, by applying doctrinal research, a new focus could be created in accounting research. The article found that the main difference between doctrinal research and traditional scientific and social research is that the focus of doctrinal research is not on the development of theories, but on the underlying doctrines, concepts, rules and principles on which practice and the practical system are based. A shift in accounting research from traditional research that creates theory to research that focuses on the underlying doctrines of the accounting discipline would create an insider perspective in accounting research, which could bring accounting research closer to accounting practice. Doctrinal research could bring normative and prescriptive aspects back to accounting research, but such normative aspects will not necessarily be similar to traditional normative research.

Keywords: *Accounting research, doctrinal research, normative research*

1. Introduction

The application of the scientific method in accounting research has changed its landscape with accounting researchers moving from *prescribing* accounting practice (normative research) to *describing* accounting practice by using the tenets of the scientific method (Deegan and Unerman 2011; Jeanjean and Ramirez 2009; Chau 1986). Through this movement, contemporary accounting research's focus has changed from

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asking questions around what accounting practices should be, to describing what the current accounting practices are. The result of this movement is that accounting as a practice-oriented discipline is more developed, wrongly or not, by accounting practitioners than accounting academia (Coetsee 2010; Singleton-Green 2009; Inangaand Schneider 2005). Singleton-Green (2009) specifically states that there is a perception that accounting research fails to significantly influence accounting developments. A further contemporary development in accounting research is towards interpretative and critical research focusing more on broader social issues within the accounting discipline (Deegan and Unerman 2011), and therefore also not specifically on the concepts, principles and rules on which accounting practice in itself is based.

The above views initiate the question whether accounting research should not focus more on the core developments in accounting practice. As such, research could focus on the appropriateness of the concepts, principles and rules on which accounting practice is based. Although accepting that all research approaches in any discipline are important (including research that focuses on the role of accounting within the social environment), the issue is whether sufficient research is being done on the accounting discipline itself with regard to its core concepts and principles.

In supporting such an approach in accounting research, one could consider the relationship between legal research and legal practice as a point of reference. The literature supports the notion that both legal research and legal practice are focusing on the core of their discipline (Singal and Malik 2012; Burns and Hutchinson 2009). A reason why both legal academia and practice are focusing on the core of the legal discipline is that both are using the same research methodology (Hutchinson 2008), i.e. the so-called *doctrinal* research approach. De Jong, van Arensbergen, Daemen, van der Meulen and van der Besselaar (2011) specifically state that the objective of such legal research is the *law* and the *legal system*, as well as its norms and rules, which are created through human actions.

Interestingly, Biglan (1973) classified both the accounting and legal disciplines as part of the applied professional-oriented disciplines that use soft skills to develop their practice, which stands in contrast with the so-called pure research found in the hard natural sciences. Virgo (2011) specifically states that laws are artificially constructed and issues therein cannot therefore be resolved through scientific ways. Similarly, Inanga and Schneider (2005) hold that accounting *per se* is not a science and that the use of scientific methodologies in accounting does not change that fact. Since both the accounting and legal disciplines are classified as *applied and soft scientific* disciplines, it raises the question as to why the research culture therein has developed differently in these disciplines, and why doctrinal research is not an important research approach in accounting research.

2. Research objective, question and structure

In light of the above, this article reviews the nature of doctrinal research and considers whether doctrinal research could be applicable in contemporary accounting research to resurrect the prescriptive nature of normative research to the accounting discipline. The article starts a debate as to whether doctrinal research could create a means for a changed focus in contemporary accounting research that questions the appropriateness of the underlying concepts and principles of accounting practice and thereby bringing aspects of contemporary accounting research closer to contemporary accounting practice.

Therefore, the research question under consideration is whether a doctrinal research approach could potentially be applied in contemporary accounting research to create a focus on the core accounting concepts and principles on which the accounting practice is based, and therefore bringing normative aspects back into accounting research.

To achieve this goal, the article follows a structured process of discussing different aspects of doctrinal research and interpreting how these various key aspects could potentially relate to the accounting discipline, including accounting research and practice. In this structured process, the article firstly identifies the nature of doctrinal research, including its scope and insider approach, with some accounting perspectives thereon, which is then followed by a contextualisation of normative research against doctrinal research. The literature on different classifications of legal research is also assessed to see whether such classifications could also be used in accounting research. The nature of the doctrinal research process and the skills needed in the doctrinal research process are finally discussed to assess the applicability to accounting before the article is concluded with a concluding discussion and final remarks.

3. Nature of doctrinal research

3.1 Basic doctrinal research as applied in the legal field

Doctrinal research forms the core of legal practice, judicial systems and legal academia (Hutchinson and Duncan 2012; Vick 2004). Hutchinson and Duncan (2012) also believe that doctrinal research establishes the nature and parameters of the law, while Westerman (2011) states that through the doctrinal research process

order is kept in the legal process. Legal practice and legal academia are therefore regarded as gatekeepers of the legal system (Van Gestel and Micklitz 2014; Von Bogdandy 2012; Burns and Hutchinson 2009). Doctrinal research therefore plays an important role in developing and keeping the overall legal system intact.

In understanding doctrinal research, however, the concept of *doctrine* has to be understood. Hutchinson and Duncan (2012) explain the word doctrine as being derived from the Latin ‘doctrina’, which means instruction, knowledge or learning. The concept of doctrine has also been defined as “[a] synthesis of various rules, principles, norms, interpretative guidance and values. It explains, makes coherent suggestions or justifies a segment of law as part of a larger system of law. Doctrines can be more or less abstract, binding or non-binding” (Hutchinson and Duncan 2012, 84). McKerchar (2008, 18) similarly defines doctrinal research as the systematic process of identifying, analysing, organising and synthesising statutes, judicial decisions and commentary. The legal doctrines assessed in the systematic process of doctrinal research are the rules, principles, norms and values on which the legal practice and legal system are based (Hutchinson and Duncan 2012; De Jong et al. 2011). In light of the above, Chynoweth (2008, 30) explains the nature of doctrinal research as a research approach that is concerned with the discovery and development of doctrines for publication in textbooks or journal articles and its research questions take the form of asking ‘what is the law?’ within particular contexts. It can therefore be stated that *assessing* the legal doctrines is the reason why it is referred to as doctrinal research.

3.2 The scope of doctrinal research

This systematic process of doctrinal research can vary in nature and depth (Singhal and Malik 2012); for example, in its simplistic form, doctrinal research asks questions about what the law is on specific practical issues (Burns and Hutchinson 2009; McKerchar 2008), while deeper doctrinal research, in turn, analyses the underlying legal doctrines behind legal rules and principles (Siems and Sithigh 2012). From these viewpoints, two perspectives, in turn, can be developed:

- On the one hand, the *narrower* perspective is referred to as the ‘black-letter’ law (Vick 2004; Burns and Hutchinson 2009; McKerchar 2008), and focuses on what the law is for specific issues and how it should be applied in practice (Singhal and Malik 2012). The narrower perspective is therefore practical and descriptive, and interprets the law applicable to any given fact pattern.
- On the other hand, the *broader* perspective assesses the appropriateness of the legal doctrines to prescribe what changes should be made to the legal doctrines. In this regard, Chynoweth (2008) states that doctrinal research

is concerned with the discovery and development of legal doctrines, while Siems and Sithigh (2012) specifically state that doctrinal research criticises, explains, corrects and directs legal doctrine. This perspective is more prescriptive in nature and focuses on what the law should be and is therefore normative in nature.

Both the above perspectives on doctrinal research differ from conventional scientific and social research in that the focus is not on developing theory, but rather on interpreting(or assessing)the appropriateness of the underlying doctrines on which the system (including academic and practice aspects thereof)is based (Hutchinson and Duncan 2012; Chynowith 2008). Westerman (2011) specifically states that the theoretical framework of doctrinal research is the (legal) system itself and that it has a dual function of both the subject matter and theoretical framework. The need to develop theory on which practice could be based is not evident in doctrinal research *per se*. The doctrines become the theory on which (legal) research is based, although this is not theory that is developed through the normal scientific and social research processes. The focus of doctrinal research is therefore not on developing theory through an independent process from practice, but to critically assess the doctrines behind practice, the underlying rule, principles and concepts and therefore there is a much more direct link to practice and its governing rules in legal research.

3.3 An insider perspective of doctrinal research

The literature refers to the *insider* perspective of legal research (Kazmierski 2014). The scholar who only focuses on doctrinal research is considered an insider who is living in the legal development process and is therefore integrated in the legal development of thought. Currently, legal training and legal academic journals are mainly focusing on the insider approach (Burns and Hutchinson 2009; McKerchar 2008). In contrast, an outsider perspective proposes to look outside the conventional structure of the doctrinal research process and focusing on the social implications of legal developments (Van Gestel and Micklitz 2014; Hutchinson and Duncan 2012).

It is within these insider/outside perspectives that the normative research movement in accounting research differs from doctrinal research. The normative researchers in accounting distance themselves from the user of knowledge (i.e. accounting practice) to create an independent knowledge base (Jeanjean and Ramirez 2009), with the objective to create a more outsider approach in normative research.

4. An accounting perspective on reviewing doctrines

Many accounting scholars agree that there are problems with the creation of theory in accounting research through the scientific method. According to Gaffikin (2008), knowledge is created through a consensus of beliefs and not necessarily through the application of the scientific research method, while Inanga and Schneider (2005) conclude that accounting researchers do not create sufficient theory on which accounting research could be based, while also stating that accounting researchers are focusing on correlation analysis rather than testing theories and related hypotheses. Furthermore, Reither and Williams (2002) are of the opinion that accounting researchers are also more interested in becoming *experts of research methods* rather than *resolvers of accounting problems*. Chau (1986) declares that the scientific method restricts the range of problems that could be studied in accounting and also the research methods that could be used. Within the context hereof, it may be asked whether research that focuses on *accounting doctrines*, and not on the attempts to create *accounting theory* through scientific or social science processes, should be incorporated in contemporary accounting research.

The movement to the scientific method and later to interpretive and critical research in accounting has clearly established an outsider perspective in accounting research, which is important in any discipline. However, these movements in accounting research have resulted in a neglect of the core insider doctrines of accounting in accounting research. The view expressed in this article is that an insider approach is also important in accounting research. To this aim, it is believed that doctrinal research could make a significant contribution and the doctrines assessed could also form a theoretical foundation for broader accounting research.

Therefore, similar to legal academics, the view expressed in this article is that accounting academics should continuously question new developments in the broader accounting practice, such as financial reporting standards, sustainability and integrated reporting, auditing, managerial accounting techniques and even taxation developments. In order to do so, however, accounting academics should understand what doctrinal research is doing for the legal discipline and how it could potentially be extrapolated into the accounting discipline.

The legal research focus is practice oriented and problem based in that real-life problems are being resolved by academics, practitioners and judges (Hutchinson and Duncan 2012; De Jong et al. 2011). Legal practitioners therefore understand the core of legal research and could easily apply legal research in their practices. The legal discipline is, therefore, in contrast to accounting, a discipline where practice and

academia are working together and publishing in the same academic journals (Van Gestel and Micklitz 2014; Hutchinson 2008). The gatekeeper role of accounting researchers is not explicitly present in the accounting discipline.

5. The normative versus doctrinal research approach

5.1 *Basic description*

In the accounting literature, it is generally understood that normative research either questions the existing theoretical bases of practice by asking questions about what the theoretical bases should be, or investigates the application in practice in order to prescribe what the practice should be by asking questions about what the practice should be (Riahi-Belkaoui 2004; Hendriksen 1982). Specifically then, from an accounting perspective, normative research asks questions regarding what the appropriate accounting principles and guidelines should be (Deegan and Unerman 2011). As such, it may be argued that normative research is therefore prescriptive in nature.

The nature of doctrinal research, however, is more than only this in that it is (1) descriptive in that it describes what the 'current law' is and (2) prescriptive in that it identifies issues with the 'current law' and suggests possible changes. This is, however, an integrated process in which both practitioners and academics are continuously asking 'what is the law?' and what 'should the law' be? (Singhal and Malik 2012; Chynoweth 2008; Hutchinson 2008). The legal literature refers to the normative character of doctrinal research in general (Chynoweth 2008). Westerman (2011), for instance, states that legal principles are (1) *contestable* because the legal principles are continuously questioned and (2) *normative* in that legal principles create norms by which people live. For purposes of this article, the normative character of doctrinal research is therefore based on two premises, namely a consensus premise and a prescriptive premise.

5.2 *The consensus premise*

Within the context of legal research, the *consensus* premise is that practitioners and academics, even if they are only describing aspects thereof, are asking questions about the appropriateness of the law. Regarding the contestable nature of doctrinal research, Chynoweth (2008:30) specifically states that the normative character of the law means that the validity of doctrinal research must inevitably rest on the development of consensus within the scholastic community, rather

than appealing to any external party. The validity of applicable and relevant principles is therefore created by consensus and not by scientific or social science norms and in this respect doctrinal research is a means by which the consensus is debated in academic journals. The debate is based on doctrinal analysis (Hutchinson and Duncan 2012) and critical thinking, which should form part of the training of students (McKerchar 2008). Kazmierski (2014) refers hereto as the critical engagement with all the role players.

This confirms that the consensus premises in legal research differ from the traditional normative research in accounting, which focused on developing normative theory (Jeanjean and Ramirez 2009). Jeanjean and Ramirez (2009, 121) specifically state that the normative theorist, who disappeared from accounting research in the 1960s and 1970s, distance themselves from practice to create "*legitimation of research completely detached from practice, in that it consider this practice and its governing rules as a sign of specific interest that are not converge with the researcher's scientific interest*". The contestable character of doctrinal research therefore differs from traditional normative (accounting) research in that doctrinal research is not detached from practice and does not focus on theory creation. The disappearance and detachment of traditional normative accounting researchers from accounting practice resulted in a reduction in the critical assessments of the concepts, principles and rules on which accounting practice is based in contemporary accounting research.

As mentioned earlier, there is a movement in contemporary accounting research towards critical research and several accounting journals such as *Critical Perspectives in Accounting* and even *Contemporary Accounting Research* cater for this. This movement in accounting, however, is based on the critical framework as created in the social sciences (Roslender 2006; Deegan and Unerman 2010) and not on a doctrinal analysis approach. Deegan and Unerman (2010) specifically state that such critical accounting theory is a wider concept than questioning particular applications in accounting and focuses more on the role of accounting in society. Therefore, despite the movement to towards critical research, the debating and assessment of the underlying concepts, principles and rules of accounting are still in essence absent in contemporary accounting research.

5.3 Prescriptive premises

Alternatively, within the context of legal research, this premise is that 'law' in itself is prescriptive and that one of the aims of legal systems is to guide the behaviour of people (Kazmierski, 2014). This is where the gatekeeper role of

academics is an important aspect in that they uphold and protect the integrity of the system (Van Gestel and Micklitz 2014; Hutchinson and Duncan 2012; Von Bogdandy 2012), or then the particular discipline. Similar to the legal systems, the financial reporting standards and other accounting-related reporting guidelines created through a regulatory process also prescribe the rules and principles that accounting practice should follow.

It is also important to understand how the prescriptive nature of doctrinal research differs from how research is conducted in the social sciences (and perhaps even the natural sciences) where the research approaches are typically empirical in nature and evidence based (Kazmierski 2014). In contrast to these approaches, doctrinal research is more seen as a critical analysis and differs epistemologically from empirical investigations. Chynoweth (2008) explains that doctrinal research requires an interpretative and qualitative analysis under which no empirical data is collected to create or test theory. Chynoweth further states that the validity of doctrinal research is created differently. Rather, the validity of doctrinal research is created by the appropriateness of the doctrinal (or critical) analysis and the consensus reached in the discussion (Kazmierski 2014; Van Gestel and Micklitz 2014) and not on the independent theory building or critical stance of the normative researcher (Jeanjean and Ramirez 2009).

Considering all the above, the article proposes that a critical analysis of accounting doctrines should also be present in contemporary accounting research. A critical doctrinal analysis could bring the focus of accounting research back to its fundamental concepts, principles and rules, and could potentially create underlying accounting doctrines on which the standard-setting process could be based. The doctrines could then also be a substitute for the lack of accounting-specific theory in contemporary accounting research.

6. Research classification in law

6.1 The basis of the classification

To foster a changed focus in contemporary accounting research by using a (legal) doctrinal approach, it is important to understand how legal research is classified and how each classification could be applied in accounting research. The Arthurs Report published in 1983 in Canada (as identified in Chynoweth 2008:29) divides legal research systematically in the four categories identified in Figure 1:

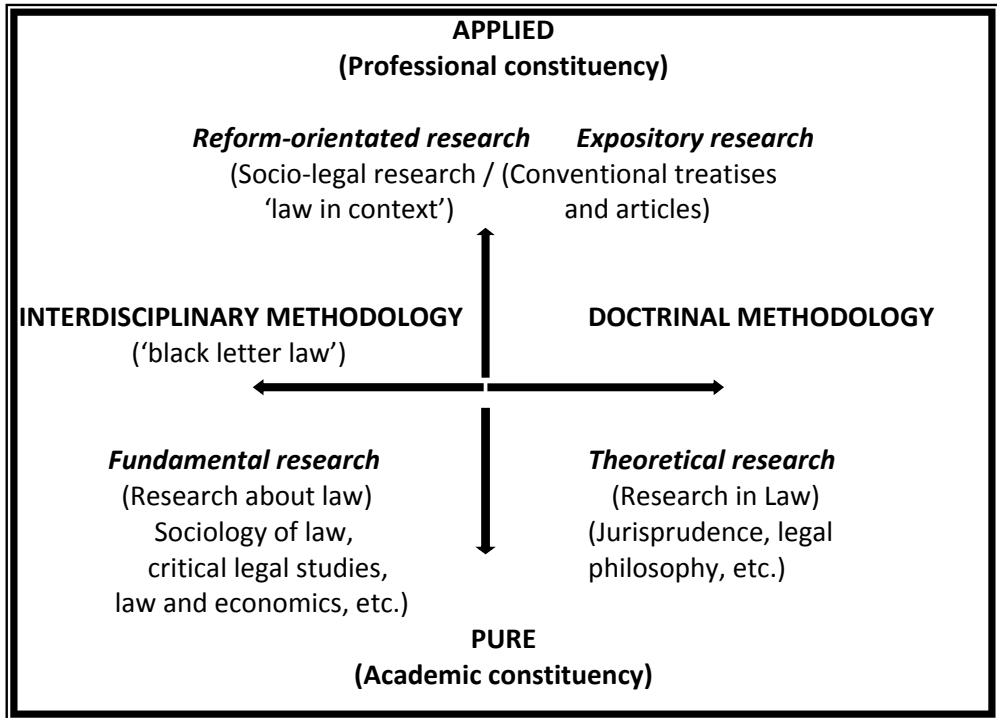


Figure 1: Classification of legal research (Adapted from Chynoweth, 2008: 29)

The above matrix classifies legal research into four classifications based on the distinction of applied and pure research, as well as doctrinal and interdisciplinary research. The four classifications are considered in more detail below:

6.2 Expository research

Within the context of the above classification, the first classification of expository research¹ is defined by Pearse, Campbell and Harding, known as the Pearse Committee from Australia, as research that provides a systematic exposition of the rules governing a particular legal category, analyses the relationships between

¹ The Pearse Committee’s report published in 1987 defined the first category as doctrinal research based on the narrow perspective of doctrinal research. However, the Arthur Report of 1983 named the first category expository research to cater for a broader perspective of doctrinal research. Doctrinal research is therefore much broader than only expository research.

rules, explains areas of difficulty and, perhaps, predicts future developments (Hutchinson and Duncan 2012, 101). This category includes all research that focuses on the application of legal rules in practice from an insider approach (Kazmierski 2014; Singhal and Malik 2012). This category basically describes the current rules and interprets how the rules should be applied in practice. Therefore, expository research can be seen as applied research through a doctrinal methodology (Burns and Hutchinson 2009; Chynoweth 2008; Mc Kerchar 2008).

From a contemporary accounting research perspective, the question is whether research that only focuses on interpreting the application of the rules and principles in practice to assess the application to specific fact patterns is indeed research or only a practical application. In the legal discipline, this research philosophy is regarded as valid and consequently opens the door to include more practice-oriented investigations in academic research in general.

6.3 Theoretical research

The second classification of theoretical research is defined by the Pearse Committee as research that fosters a more complete understanding of the conceptual bases of legal principles and of the combination effects of a range of rules and procedures that touch on a particular area of activity (Hutchinson and Duncan 2012, 101). By classifying theoretical research as part of a doctrinal methodology, an assumption is made that theoretical research in the legal discipline is based on doctrinal thinking. The issue is whether such research should be classified as applied research and not as pure research as it is based on underlying doctrines and not theories. Doctrinal research, as stated before, is conducted in practice and in academia and therefore has a distinct professional focus constituent. Legal theory research, however, is regarded as a deeper research of legal doctrines than expository research is (Hutchinson and Duncan 2012; Kazmierski 2014), and refers to a conceptual approach, which is an extension of practice (Inanga and Schneider 2005). A conceptual basis would in this case focus more on the underlying concepts on which rules and principles are based, than the theory.

In contemporary accounting research, theory is typically developed through a positivistic or normative research process (Deegan and Unerman 2011; Inanga and Schneider 2005), which differs from doctrinal research. Notwithstanding, many debates in contemporary accounting research have questioned the appropriateness of the standard-setters' conceptual frameworks (Gaffikin 2008; Dean and Clarke 2003; Lotus 2003) without specifically referring to doctrinal research. The financial reporting standards applied in accounting practice are based on the conceptual frameworks

of the accounting standard-setters, and forms the conceptual basis on which financial reporting standards are based (Bullen and Crook 2005). The benefit of applying doctrinal research from a conceptual basis in contemporary accounting research is that it provides a basis to assess the appropriateness of the standard-setters' conceptual frameworks, assesses whether the concepts in the conceptual frameworks are developed sufficiently and whether other doctrines exist in the accounting literature that are not incorporated in the conceptual frameworks.

6.4 Reform-oriented research

The third classification of reform-oriented research is defined by the Pearse Committee as research that intensively evaluates the adequacy of existing rules and that recommends changes to any rules found wanting (Hutchinson and Duncan 2012,101), while the Arthurs Report classifies it as interdisciplinary legal research (an outsider perspective). However, according to Kazmierski (2014), Burns and Hutchinson (2008) and Chynoweth (2008), a great deal of reform-oriented research in the legal discipline is also being conducted from an in-law perspective (the insider approach), and therefore many legal scholars are classifying reform-oriented research as part of doctrinal research. The Arthurs Report also extends their definition by classifying reform-oriented research as applied research, which is true if the reform-oriented research is done through a doctrinal methodology. The question is whether broader social reform-oriented research could be regarded as applied research. On the one hand, the one argument is that the aim of reform-oriented research is to change practice, and therefore is *applied*; while on the other hand, the argument is that reform-oriented research through a critical social research framework could be regarded as more *pure* research. Nevertheless, it evaluates the adequacy of the existing rules and is more prescriptive and provides a basis to do prescriptive research from both an insider and outsider perspective (Chynoweth 2008). Reform-oriented research could therefore provide a basis to do normative research in contemporary accounting research from both an insider and outsider perspective and could also form a basis to bring normative aspects back to accounting research, whether from a doctrinal or non-doctrinal perspective.

6.5 Fundamental research

The fourth classification is the so-called fundamental research approach and is defined as research designed to secure a deeper understanding of law as a social phenomenon, including research on the historical, philosophical, linguistic,

economic, social or political implications of law (Hutchinson and Duncan 2012, 102). Fundamental research includes social and interdisciplinary research (Kazmierski 2014) and typically falls outside the scope of doctrinal research, since it is based on scientific and social science norms and an outsider approach (Van Gestel and Micklitz 2014). Since this research is based on the methodologies of scientific and social sciences, the legal literature agrees that fundamental research is *pure research* and forms part of an interdisciplinary methodology (Kazmierski 2014; Van Gestel and Micklitz 2014).

6.6 Accounting perspective on the classifications

The aforementioned classifications are very important from an accounting research perspective. The moves in accounting to the scientific method (Parker 2012; Jeanjean and Ramirez 2009) and later to more interpretative and critical social research (Baker and Bettner 1997; Boland and Gordon 1992) have cemented accounting research in interdisciplinary methodologies and therefore in the realm of fundamental research (as part of the above classification). Doctrinal expository, theoretical and reform-oriented research, however, creates an opportunity to do research in contemporary accounting research outside the scope of fundamental research. Gaffikin (2008) questions the theoretical understanding of accounting and states that knowledge also emerges from the application of consensus of beliefs. Expository, reform-oriented and theoretical research based on a doctrinal methodology creates a means to establish theoretical understanding in a discipline without going through the scientific and social sciences processes. Doctrinal research may also create potential vehicles to debate the appropriateness of the theoretical understanding of accounting. One problem with such a proposal is that the methodology and research design for doctrinal research are not clearly and appropriately defined in the legal literature (McKerchar, 2008) and ideally need to be clarified before it could be sufficiently applied in accounting research.

7. The intellectual doctrinal research process

Validity in social interpretative and critical research is created through the appropriateness of the identification and the application of the process that is followed to conduct such research (Coetsee 2011), especially since such research does not always follow the normal structure of the scientific research method. Since doctrinal research is not based on the scientific method, understanding its fundamentals is important.

Basic expository doctrinal research is based on two processes, namely (1) establishing the facts of the case, and (2) establishing the authority on which the interpretation of the case should be based (Hutchinson and Duncan 2012; Chynoweth 2008). Even though this is typically what accounting practitioners are doing when they provide technical opinions on reporting standards or tax law interpretations, legal students are comprehensively trained herein as part of the core of legal education and is applied in legal opinions and in the courts (Van Gestel and Michlitz 2014; Hutchinson and Duncan 2012; Siems and Sithigh 2012). This is not necessarily the case in the training and education of prospective accounting professionals. Furthermore, Chynoweth (2008) declares that the doctrinal research process of applying the rules of law to factual situations is based on deductive logic and clarifies the use thereof in doctrinal research by stating that the major premise is the rule of law and the minor premise is the factual situation. It is evident that the authority (or the rule of law) is the basis on which most legal research is being conducted, and that doctrines are the foundation on which the authority is based.

In broader doctrinal research approaches, such as theoretical and reform-oriented research, Chynoweth's major premises of the rule of law and the minor premises of the factual situation are also applicable. Theoretical research will look at the conceptual basis or doctrines behind the rules of law for a given situation, while reform-oriented research will question the appropriateness of the rule of law to foster change to these rules. Clear normative characteristics based on deductive logic are established.

Since accounting is considered as an applied and soft skill discipline (Biglan 1973), doctrinal research could also be a valid approach in contemporary accounting research. In this regard, the legal student is more privileged than the accounting student in that he/she is thoroughly trained in the process of doctrinal research (Burns and Hutchinson 2009; Chynoweth 2008). Doctrinal research is a deductive process based on doctrinal thinking and doctrinal analysis and is a skill that is instilled in a subconscious or intuitive level in legal students (Chynoweth 2008). Some literature refers to the interpretative and critical thinking skills of not only legal practitioners, but also legal academics, and that it forms part of their daily life (Kazmierski 2014; Hutchinson and Duncan 2012; Mckerchar 2008). Kazmierski (2014) refers hereto as the skill of *critical analysis and moral reasoning*. To be proficient in this type of research and reasoning, Hutchinson and Duncan (2012) refer to a combined requisite set of skills that include precise judgment, detail description, depth of thought and accuracy, which, according to Hutchinson (2008), require scholars to be trained in effective reading, critique, analysis, electronic research and research ethics.

Postner (in Van Gestel and Michlitz 2014) states that legal (academic) reasoning is intellectually demanding and not only requires vast knowledge, but also the ability to synthesise fragmented material. To synthesise fragmented material, Vick (2004) states that effective reasoning uses practical interpretation tools and critical techniques in order to systemise and evaluate rules and generate recommendations on what the rules should be. Hutchinson and Duncan (2012, 104) referred to the “the sophisticated higher level thinking which is the hallmark of doctrinal work and permeates all quality legal research”. It is therefore obvious that doctrinal research is intellectually demanding and requires high levels of intellectual thinking, which is also the hallmark of good quality scientific and social research.

Through the process of doctrinal research, new interpretations and perspectives of discovery are created. This is not only created through fundamental research and the message is that there are intellectual processes outside the norm of scientific and social sciences that could academically be equally rewarding and that are very important in professional disciplines, such as accounting. The argument is that the skill development that is part and parcel of the doctrinal research process should also form part of the training of accounting students and academics, with clear crystallisation effects in accounting research. Gaffikin (2008), for instance, states that accounting has lost vital intellectual thinkers who question the intellectual appropriateness of accounting. Doctrinal research could create a career for intellectual thinkers in contemporary accounting research.

8. Concluding discussion

The article debates whether legal doctrinal research could be applied in accounting research to bring back the prescriptive nature of normative research and whether the application of doctrinal research in contemporary accounting research could bring accounting research closer to accounting practice. The debate followed a structured process of discussing different facets of doctrinal research and how each facet applies to accounting research.

The article found that doctrinal research does not focus on theory or the development of theory, but rather on the concepts, principles and rules, collectively referred to as the doctrines, on which practice and related systems are based. The purpose of doctrinal research is to assess the appropriateness of the concepts, principles and rules on which practice is based and varies from research that asks what the rule or principle is for a specific case to deeper research that questions the doctrines behind the rules and principles. Doctrinal research therefore has a distinct pragmatic focus and helps to maintain the standards of the (legal) system.

The specific focus of doctrinal research on the underlying doctrines and not on the development of theory creates a means to bridge the gap between practice and traditional research in that doctrinal research is much more practice oriented. In this regard, the literature refers to the insider perspective of doctrinal research. Validity of the research design is not created by the independent process of the researcher, but by the appropriateness of the arguments of the researcher through the use of doctrinal or critical analyses. Doctrinal analysis is an intellectual process in which especially legal students are educated. Legal academia and practice equally grasp and understand the essence of the doctrinal process. Sufficient consensus exists in legal literature that doctrinal research forms the core of legal research and legal practice. In contemporary accounting research, social and interdisciplinary research is being conducted from a traditional research perspective and is not specifically based on the underlying doctrines of the accounting discipline. In this regard, doctrinal research could create an alternative and valid research approach.

In contemporary accounting research, the movement to the scientific method and later to interpretative and critical research has established an outsider approach in accounting research. Even before the move to the scientific method in accounting, when normative research was the norm, the validity of the normative research was based on the independence of the normative researcher. Therefore, the normative researchers distance themselves from practice to create an outsider independent perspective with the aim of creating knowledge through the establishment of normative theories. In contrast, the main perspective of the legal researchers is that they are insiders and that their main purpose is to function as gatekeepers of the legal system. In the quest to be scientific and socially correct, accounting researchers have lost the focus of the core of their discipline, the underlying concepts, principles and rules, which doctrinal research could retrieve. A focus shift from creating theory through traditional research norms to assessing the underlying doctrines on which accounting practice are based, could bring accounting research closer to accounting practice.

Doctrinal research has normative characteristics in that legal scholars are trained to question the appropriateness of the underlying legal concepts, principles and rules. Critical thinking therefore forms part of legal scholarship and legal practice. Doctrinal research is not a revival of traditional normative research that must adhere to certain research norms in which theory development plays an important role. Doctrinal research is a revival of normative thinking outside the norms of social positivistic, interpretative and critical research. Doctrinal research is in essence a different way of looking at research from an insider perspective in

which the focus is on the doctrines developed by practice. The application of doctrinal research is therefore important for a professional and practice-oriented discipline such as accounting. Broader scientific, social and interdisciplinary research is equally important in any discipline. The problem with accounting research is that these broader research approaches have been done in neglect of the underlying doctrines on which accounting practice is based.

However, an issue is the establishment of validity for doctrinal research in the traditional structures of the academic world. Therefore, it is important that the ontology, epistemology and research methodology of doctrinal research be further investigated in further research to create a place for doctrinal research among more traditional social research outside the legal discipline.

The legal literature differentiates between four research classifications: expository, reform-oriented, theoretical and fundamental research, of which only fundamental research falls in the ambit of traditional scientific and social research. The question to be resolved in future research is how expository, reform-oriented and theoretical research, by using doctrinal thinking, could be incorporated into accounting research.

One of the benefits of doctrinal thinking is that it teaches the learner to understand the legal process of establishing the appropriate authority to resolve legal issues. The legal literature refers to higher-level thinking that is the hallmark of legal reasoning. This requires deductive and critical skills that are demanding on a level that is compatible with traditional scientific and social research and therefore doctrinal research should be explored as an alternative to traditional scholarly activities and norms, especially in the field of accounting as an applied professional discipline.

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