



## Research Paradigm; a Literature Review

<sup>1</sup>Muhammad Faisal Arif

*Accounting Study Program, Makassar Bongaya College of Economics*

<sup>1</sup> [hamzahumarfaisal@gmail.com](mailto:hamzahumarfaisal@gmail.com)

<sup>2</sup>Abdul Hamid Habbe

<sup>3</sup>Syarifuddin Rasyid

*Faculty of Economics and Business, Hasanuddin University*

**Abstract**—The aim of this paper is to explain some of the research paradigms commonly used by researchers. These paradigms include positivistic, interpretive, critical, and postmodernist paradigms, with reference to the views of several experts such as Burrell and Morgan in their book *Sociological Paradigms and Organizational Analysis* and Chua's research entitled *Radical Development in Accounting Thought. The Accounting Reviews*. Several paradigms have different perspectives on seeing reality, such as positivists who consider real reality to be "out there" and can be studied independently with prediction and control, while non-positivists argue social reality as something that is only a label, name or concept used. to establish reality, and nothing is real. This difference is evident in the perspective of researchers in seeing reality both from ontology, epistemology, and methodology.

**Keywords**—*Sociological Paradigms and Organizational, Analysis and Chua's research entitled Radical*

*Received 08 Feb., 2023; Revised 18 Feb., 2023; Accepted 20 Feb., 2023 © The author(s) 2023.  
Published with open access at [www.questjournals.org](http://www.questjournals.org)*

### I. INTRODUCTION

Research is a way to reveal the truth and of course by using scientific principles. To be able to do that, there are many paths that can be taken in order to reveal the truth. Research is essentially an attempt to predict, find, or verify the truth. This goal can be achieved through the right approach, because the approach used in a study determines the overall steps of the research (Muslim, 2018). Research is carried out in various ways or perspectives of the perpetrator (researcher), the path or perspective of the researcher is called a paradigm. The research paradigm is a theoretical and research grouping framework that includes a set of basic assumptions, issues that are considered important, various research models, and methods to find answers to certain curiosity (Neuman, 2002). The research paradigm or the panelist's perspective on reality, the world and even God; who will direct all research objectives and embody the research problems formulated to fulfill these objectives (Kamayanti, 2016). Paradigm in the philosophy of science is an important part, especially in providing an understanding of the basic structural groupings of theories. Paradigm in the concept of philosophy of science is used to separate the character of one idea or group of sciences. Each paradigm differs in its concept. Usually each paradigm or world view of an idea of science is limited by the concept of ontology, epistemology and axiology (Mulawarman, 2010) Various research paradigms chosen by accounting researchers to social reality. In everyday life or in the world of business and accounting practices, one person may have a different perspective from another. This difference in perspective will lead to the emergence of various opinions. This diversity does not necessarily lead to division or elimination of one another (mutually exclusive), but is a study that must be appreciated. Because with this diversity, it can add wealth in patterns of thinking and acting (Hartono, 2016). Due to the diversity in accounting reality, in order to solve accounting problems, various paradigms (multi-paradigm) are needed to explain, control, and make sense of accounting reality.

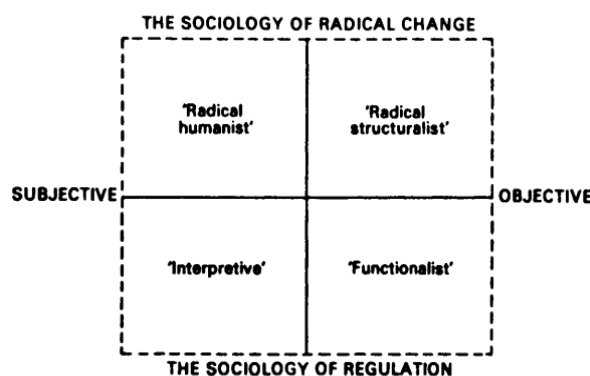
### II. LITERATURE REVIEW

Some experts put forward the definition of a research paradigm such as (Mackenzie & Knipe, 2006) suggesting a paradigm is a loose collection of a number of logically related assumptions, concepts, or

propositions, which guide ways of thinking and research. Meanwhile (Burrell & Morgan, 1979) suggests the research paradigm is;

“[paradigm] is a term which intended to emphasise the commonality of perspective which binds the work of a group of theorists together...it allows...that within any given paradigm there will be much debate...This paradigm does, however, have an underlying unity terms of its basic and often “taken for granted assumptions.’which separate a group of theorists in a very fundamental way from theorists located in other paradigms”

Various research paradigms put forward by several experts such as (Burrell & Morgan, 1979) divide the paradigm into 2 (two) dimensions namely the subjective dimension (anti-positivism) emphasizing that knowledge (knowledge) is highly subjective, spiritual, or transcendental based on experience. and a human and objective view (positivism) which holds that knowledge is in a tangible form. which can be shown in the following figure;



The figure explains that the research paradigm is divided into 4 (four) parts, namely The Functionalist Paradigm, and Interpretive Paradigm, which are categories included in the sociological principles of regulation, even though they have different dimensions. The functionalist paradigm provides an essentially rational explanation of social affairs. A very pragmatic perspective in orientation, concerned with understanding society by generating usable knowledge. Often problem-oriented in approach, concerned with providing practical solutions to practical problems. While the interpretive paradigm is a concern to understand the world as it is, to understand the nature of the social world at the level of subjective experience. The interpretative seeks explanation in the realm of individual consciousness and subjectivity, in terms of actors' frames of reference as opposed to observing actions. It sees the social world as an emergent social process created by the individual concerned. Social reality, insofar as it is recognized as having an existence outside the awareness of any individual, is considered as a network of assumptions and meanings that are shared intersubjectively.

Furthermore, the Radical Humanist Paradigm, and the Radical Structuralist Paradigm, which are the sociological principles of radical change. The radical humanist paradigm is determined by its concern to develop a sociology of radical change from a subjectivist point of view. His approach to social science has much in common with the interpretive paradigm, namely looking at the social world from a perspective that tends to be nominalist, anti-positivist, voluntarist and ideographic. However, its terms of reference adhere to a societal view that emphasizes the importance of breaking down or transcending the boundaries of the existing social order. Meanwhile, radical structuralism is committed to radical change, emancipation, and potential, in an analysis that emphasizes structural conflict, modes of domination, contradiction, and deprivation. Concentrate on structural relationships in a social realist world. These paradigms emphasize the fact that radical change is built into the nature and structure of contemporary society, and they seek to provide an explanation of basic interrelationships in the context of the total social order.

(Chua, 1986) uses a critical paradigm and differs from radical humanists and structuralists (Burrell & Morgan, 1979). This difference lies in the view of human nature, where (Burrell & Morgan, 1979) considers human nature to be part of the basic assumptions about the nature of knowledge while (Chua, 1986) regards it as part of the nature of reality. The critical paradigm (Chua, 1986) is then elaborated by (Kamayanti, 2016) as follows;

Beliefs about knowledge; The criteria for judging theory are provisional and contest bound. Historical ethnographic research and case studies are more commonly used.

Beliefs about physical and social reality;

The relationship between theory and practice; Theory has a critical imperative; identification and elimination of dominating and ideological practices

The functionalist paradigm is a research method that has been applied and is the most trusted during the 19th century (Marwa Elshafie, 2013). This paradigm explains that "there is a reality outside the mind" (Michael Crotty, 1998). There is one real reality that is "out there" and can be studied independently by prediction and control (Egon G. Guba, 1990). From an epistemological perspective, the functionalist paradigm believes that, "things exist as meaningful entities apart from consciousness and experience, that they have truth and meaning residing within them as objects." Thus, there is a clear difference between the researcher and the researched. The researcher adopts the role of observer and treats the social world as the natural world in which through prediction, control and careful methodological measures, "biased values and other confounding factors are thus automatically excluded from influencing outcomes" (Michael Crotty, 1998), (Egon G. Guba, 1990).

The positive paradigm methodologically uses experiments and manipulatives with causal search patterns in the social world. Correlational survey research design and quantitative statistical analysis. using quantitative methods such as tests and questionnaires (Creswell, 2009); (Scott, D. & Usher, 2011). Positivistic research uses formal propositions, measures of measurable variables, hypothesis testing, and inferences about phenomena drawn from a representative sample of the population. Researchers in this paradigm are methodological determinists, functionalists, or simply practitioners of the variable analytic tradition (Deetz, 1996).

Positivistic studies tend to be theory-driven and assume that reality is objectively presented and can offer guidelines for how companies, employees, and customers should act. The measurable construct is independent of the researcher and the instrument. The positivistic paradigm also emphasizes the centrality of codification or the search for order and normalization of experience (Deetz, 1996). The situations they describe capture a snapshot of customer behavior, which provides an idea of how the company should act to increase customer retention. Theory-driven research in the positivistic paradigm often requires model testing using questionnaires that are created without input from respondents.

Quality in positive research has four criteria such as internal validity, external, reliability, and objectivity (Egon G. Guba, 1990).

#### INTERPRETIVE PARADIGM

Interpretivism as a paradigm is often associated with other terms such as constructionism, naturalism and qualitative approaches (Marwa Elshafie, 2013). Because the term "interpretivism" refers to an approach that emphasizes the importance of personality and community participation in social and cultural life. (Jon Elster, 2007). That said, interpretive underpinnings probably began with the works of Max Weber (1864-1920) and Alfred Schutz (1899-1959) who attempted to establish an objective science of the subjective. Their goal is to produce a verifiable form of knowledge about the meanings that shape and describe the social world. They focus on the more basic or inherent features, characters, and qualities of meaningful social action and how meaning can be associated (Pulla & Carter, 2018).

This paradigm uses the perspective of nominalists who see social reality as something that is only a label, name, or concept used to build reality, and nothing is real. Naming something created by humans or is a product of humans themselves (Burrell & Morgan, 1979). This approach focuses on the subjective nature of the social world and tries to understand the frame of mind of the object being studied. The focus is on individual meaning and human perception of reality not on the independent reality outside of them (Khomsiyah & Inriantoro, 2000). Interpretive sees facts as something unique and has a special context and meaning as the essence of understanding social meaning. Interpretive sees facts as fluid (not rigid) attached to the system of meaning in the interpretive approach (Muslim, 2018). This research allows researchers to take the position that people's knowledge of reality is socially constructed so that researchers must accept that reality is true with one purpose of the actual world, and they view reality as a social construction because interpretive studies usually focus on meaning and can use a variety of methodologies. to reflect various facets of research topics (Pulla & Carter, 2018).

The purpose of the interpretive approach is to analyze social reality and how social reality is formed (Khomsiyah & Inriantoro, 2000). Meanwhile (Richards, 2003) put forward the purpose of interpretive research namely Actors are individuals with biographies, acting in certain circumstances at certain times and constructing meaning from events and interactions. This understanding develops interpretatively as the research progresses, so that the relationship between the researcher and the research object becomes very important. The purpose and objectives of the inductive approach cannot be interpreted as looking for generalizations, but as a form of understanding from something empirical and specific to a more abstract understanding through a process of interpretation (interpretation). The recovery process does not only use the senses, but what is more important is understanding the meaning and interpretation of the social reality being reviewed (Sarantakos, 1998)

Most of the qualitative methods used in the interpretive approach are interviews, field notes, diaries, and observations (Paul Ernest, 1994). This approach is broad and always requires negotiation during the research process. The researcher must seek the consent of the participants during the research because of the

interpretive nature that emerges. In addition, the interpretive paradigm respecting persona requires researchers to maintain participant privacy and confidentiality during the research process and when reporting findings (Jillian A. Tullis Owen, 2008).

#### CRITICAL PARADIGM

The critical research paradigm originates from critical theory drawn from the works of different thinkers, for example: Marx, Horkheimer, Adorno, Marcuse, Erich, Formm, Habermas, Friere and Foucault (Marwa Elshafie, 2013). The critical research paradigm, "has emerged partly because of dissatisfaction with the dominant research paradigms and practices and because of the limitations in research associated with those paradigms. This research is examined by critical theorists because it only focuses on technical matters and ignores power and politics in society (Mertens, 2014). This paradigm assumes that a theory is not sufficient only to be able to interpret, but must be able to liberate and transform. Without the elements of liberation and change, a theory will never be called a critical theory (Iwan Triyuwono, 2015). Critical theory does not only want to explain, consider, reflect and organize social reality but also wants to dismantle existing ideologies. This paradigm view emphasizes that knowledge is not based on standard laws and procedures, but to dismantle existing ideologies in liberating humans from all shackles of exploitation and oppression (Muslim, 2018).

#### POSTMODERNIS PARADIGM

Postmodernism arises as a result of disappointment with all the attributes attached to modernity. On the one hand, postmodernism sees modernism as always being followed by things like the spread (if not the hegemony) of Western civilization, industrialization, urbanization, technological advances, consumerism, and so on. But on the other hand, postmodernists also see racism, rich-poor differences, discrimination, unemployment, and stagflation growing together with modernism (Mulwarman, 2010). Postmodern rejects the totalitarianism of moderns who use subjectivity to hide power or dominate others. Postmodern exists by acknowledging and appreciating broader otherness which so far has not been discussed or even been marginalized by modern discourse (eg women, local traditions, and so on) (Muawanah, 2010).

The original postmodernist interpretation realized by Foucault stems from an analysis of similarities and differences in *Cuvintele i lucruril* (1966/2006). In this sense the taxonomy commented on by Foucault starting from the text by Borges (a taxonomy on which all archaeological and linguistic discourse is based) on a particular Chinese encyclopedia on the classification of animals reflects the unification and similarity with a post-modern perspective. Also, Foucault's whole vision of sameness (on open closure) and non-existence under the other forms, in the perpetual motion and negotiation of reason, is conveniently positioned as a way of interpreting virtual space (Rotaru, Nitulescu, & Rudolf, 2010). The main character of postmodernism, according to Triyuwono (2000), lies in the deconstruction efforts made to all forms of logocentrism made by modernism (Iwan Triyuwono, 2015). Furthermore, the modern paradigm views reality as only a physical reality, so that the knowledge it produces is trapped in the material world. In contrast, postmodern recognizes that reality is not limited to physical reality but psychological and spiritual reality even includes reality (Iwan Triyuwono, 2000).

Postmodernism is the antithesis of modernism which tends to reject the disposition of subject and object. Postmodernism sees reality as not only objective, reality also has an equivalent, namely subjective reality. In contrast to interpretivism which only views reality as subjective, it is also different from the early critical school which distinguishes social change as being carried out separately through subjectivity (radical humanist) or through objectivity (radical structuralist). Postmodernism sees reality as multiple, both subjective and objective, even beyond both. Reality is the result of objective, subjective, intuitive, and even spiritual experience, all of which occur in an inseparable whole and which influences and influences influence. Simply put, there is no separation between reality (object) and the creator of reality (subject) (Mulwarman, 2010).

### III. CONCLUSION

Research is a way to reveal the truth and of course by using scientific principles. Research is carried out in various ways or perspectives of the perpetrator (researcher), the path or perspective of the researcher is called a paradigm. The research paradigm is a theoretical and research grouping framework that includes a set of basic assumptions, issues that are considered important, various research models, and methods for finding answers to certain curiosities.

The positivistic paradigm explains that "there is a reality outside the mind". There is one real reality that is "out there" and can be studied independently by prediction and control. The positive paradigm methodologically uses experiments and manipulatives with causal search patterns in the social world. Correlational survey research design and quantitative statistical analysis. using quantitative methods such as tests and questionnaires. The term "interpretivism" refers to an approach that emphasizes the importance of personality and community participation in social and cultural life. This paradigm uses the perspective of



nominalists who see social reality as something that is only a label, name, or concept used to build reality, and nothing is real.

The critical/transformational research paradigm, “has emerged in part because of dissatisfaction with the dominant research paradigms and practices and because of limitations in research associated with those paradigms. This paradigm assumes that a theory is not sufficient only to be able to interpret, but must be able to liberate and change. Without the elements of liberation and change, a theory will never be called a critical theory. Postmodern rejects the totalitarianism of moderns who use subjectivity to hide power or dominate others. Postmodernism is the antithesis of modernism which tends to reject the disposition of subject and object. Postmodernism sees reality as not only objective, reality also has an equivalent, namely subjective reality.

## REFERENCES

- [1]. Asghar, J. (2013). Critical Paradigm : A Preamble for Novice Researchers. *Life Science Journal*.
- [2]. Bracht, G. H., & Glass, G. V. (1968). The External Validity of Experiments. *American Educational Research Journal*, 5(4).
- [3]. Burrell, G., & Morgan, G. (1979). *Sociological Paradigms and Organisational Analysis*. Heinemann Educational Books Published. <https://doi.org/10.4324/9781315609751>
- [4]. Chua, W. F. (1986). Radical Development in Accounting Thought. *The Accounting Review*. Retrieved from <http://www.jstor.org/stable/247360>
- [5]. Creswell, J. W. (2009). *Research design: Qualitative, quantitative, and mixed methods approaches*. SAGE Publications Ltd.
- [6]. Deetz, S. (1996). *Describing Differences in Approaches to Organization Science: Rethinking Burrell and Morgan and Their Legacy*. Organization Science.
- [7]. Egon G. Guba. (1990). *The Paradigm Dialog*. SAGE Publications. <https://doi.org/10.1080/1357527032000140352>
- [8]. Fred L. Perry, J. (2005). *RESEARCH IN APPLIED LINGUISTICS (Becoming a Discerning Consumer)*. LAWRENCE ERLBAUM ASSOCIATES, PUBLISHERS.
- [9]. Hartono, A. (2016). Multi Paradigma Dalam Penelitian Akuntansi ; Suatu Tinjauan Konsep. *Ekulilibrium : Jurnal Ilmiah Bidang Ilmu Ekonomi*, 7(1), 59. <https://doi.org/10.24269/ekulilibrium.v7i1.29>
- [10]. Iwan Triyuwono. (2000). *Paradigma Ilmu Pengetahuan dan Metodologi Penelitian, Short Course Metodologi Penelitian Paradigma Alternatif: Untuk Akuntansi, Ekonomi dan Manajemen*. CBIES FE Unibraw – IAI KAPd.
- [11]. Iwan Triyuwono. (2015). *Akuntansi syariah : perspektif, metodologi, dan teori*. Rajawali Pers.
- [12]. Jillian A. Tullis Owen. (2008). *The SAGE Encyclopedia of RESEARCH METHODS QUALITATIVE*. SAGE Publications, Inc.
- [13]. Jon Elster. (2007). *EXPLAINING SOCIAL BEHAVIOR (More Nuts and Bolts for the Social Sciences)*. Cambridge University Press. Retrieved from <https://www.ptonline.com/articles/how-to-get-better-mfi-results>
- [14]. Kamayanti, A. (2016). *Metode Penelitian Kualitatif Akuntansi; Pengantar Religiositas Keilmuan*. Penerbit Peneleh.
- [15]. Khomsiyah, & Inriantoro, N. (2000). *Metodologi Penelitian Akuntansi Keperilakuan: Pendekatan Filsafat Ilmu*. *Jurnal Bisnis Dan Akuntansi*, 2(2), 89–102.
- [16]. Louis Cohen, Lawrence Manion, K. M. (2011). *Research Methods in Education (7th Editio)*. London: Routledge.
- [17]. M. Athar Hussain, Tariq Elyas, O. A. N. (2013). *Research Paradigms: A Slippery Slope for Fresh Researchers*. *Life Science Journal*, 10(4), 2374–2381.
- [18]. Mackenzie, N., & Knipe, S. (2006). *Research dilemmas: Paradigms, methods and methodology [Electronic Version]*. *Issues In Educational Research*, 16(16), 1–11. Retrieved from <http://www.iier.org.au/iier16/mackenzie.html>
- [19]. Marwa Elshafie. (2013). *Research Paradigms: The Novice Researcher’s Nightmare*. *Arab World English Journal*, (2), 4–13.
- [20]. Mertens, D. (2014). *Transformational Mixed Methods: Addressing Inequities*, (September). <https://doi.org/10.1177/0002764211433797>
- [21]. Michael Crotty. (1998). *The Foundations of Social Research (Meaning and Perspective in the Research Process)*. London: Sage Publications Ltd.
- [22]. Morrow, R. A., & David D. Brown. (1994). *Critical Theory and Methodology*. SAGE Publications, Inc.
- [23]. Muawanah, U. (2010). *Postmodern : ( the Best ) Paradigm ?* *Jurnal Akuntansi Indonesia*, 6(1), 53–64. Retrieved from [https://scholar.google.com/scholar?hl=en&as\\_sdt=0%2C5&q=post+modern+dalam+perspektif+etika+akuntansi+&dq=#d=gs\\_qabs&u=%23p%3Dwj04SXvcSj](https://scholar.google.com/scholar?hl=en&as_sdt=0%2C5&q=post+modern+dalam+perspektif+etika+akuntansi+&dq=#d=gs_qabs&u=%23p%3Dwj04SXvcSj)
- [24]. Mulawarman, A. D. (2010). *Integrasi Paradigma Akuntansi: Refleksi atas Pendekatan Sosiologi dalam Ilmu Akuntansi*. *Jurnal Akuntansi Multiparadigma*. <https://doi.org/10.18202/jamal.2010.04.7086>
- [25]. Muslim, M. (2018). *Varian-Varian Paradigma, Pendekatan, Metode, Dan Jenis Penelitian Dalam Ilmu Komunikasi*. *Media Bahasa, Sastra, Dan Budaya Wahana*, 1(10), 77–85. <https://doi.org/10.33751/wahana.v1i10.654>
- [26]. Neuman, W. L. (2002). *Social Research Methods: Qualitative and Quantitative Approaches*. Pearson Education Limited (Vol. 30). <https://doi.org/10.2307/3211488>
- [27]. Paul Ernest. (1994). *An introduction to research methodology and paradigms*. Exeter: University of Exeter.
- [28]. Pulla, V., & Carter, E. (2018). *Employing Interpretivism in Social Work Research*. *International Journal of Social Work and Human Services Practice*, 6(1), 9–14. <https://doi.org/10.13189/ijrh.2018.060102>
- [29]. Richards, K. (2003). *Qualitative inquiry in TESOL*. *Qualitative Inquiry in TESOL*. <https://doi.org/10.1057/9780230505056>
- [30]. Rotaru, I., Nitulescu, L., & Rudolf, C. (2010). *The post-modern paradigm - A framework of today’s media impact in cultural space*. *Procedia - Social and Behavioral Sciences*, 5(December 2010), 328–330. <https://doi.org/10.1016/j.sbspro.2010.07.098>
- [31]. Sarantakos, S. (1998). *Social Research (2nd Editio)*. MacMillan Education Australia, South Melbourne.
- [32]. Scott, D. & Usher, R. (2011). *Researching Education: Data Methods and Theory in Educational Inquiry*, 2nd edition. London: Continuum.