



## Epistemología contable: una aproximación a la influencia de la corriente tradicional [

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text (article)

Analítica

Accounting has been the object of study from the frameworks of traditional epistemology, an activity developed fundamentally since the seventies, when different schools and authors initiated meta-studies in the light of the theories of critical rationalism, historicism, scientific realism, dialectical rationalism and epistemological anarchism, among others. The works of traditional accounting epistemology are characterized by transposing the concepts that in principle served to explain physics, chemistry and biology, in this sense, the terms paradigms, research programs, falsification, monism and methodological pluralism, scientific communities, research traditions, among many others, are used in accounting knowledge. Other schools of thought consider that the social sciences, including accounting, should have their own epistemological and methodological tools, which differ from the criteria used in the natural sciences. The paper presents the criteria, sources and basic ideas presented by the most recognized epistemologists of the traditional current, with some examples of their application in accounting; the elements presented contribute to enrich the debate regarding the rigor with which accountants have used the classical epistemological references, the relevance of these approaches and even the need to build new routes of reflection on accounting knowledge

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