ACCOUNTING HISTORY RESEARCH (AHR): FORMULATING THE RESEARCH PROBLEM

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Abstract:
The present work tries to answer and contribute information to the scientific community in relation to the research methodology in Accounting History (AH) and, in particular, about the formulation of the research problem. Lately, the works on History Accounting (AH) proliferate, both from the traditional perspective, and from the perspective of the "new accounting history", which is very satisfactory. However, not always according to rigorous methodological processes, which can help to minimize the importance of the work of accounting historians. Thus, we study the process and the impact it has on the design and approach of the research, through a descriptive analysis; we demand the rigorous application of approaches (quantitative, qualitative or mixed) and procedures of the social sciences; and, we questioned the need for a specific model. All this, by way of reflection in order to promote debate, improve results and facilitate the work of young researchers and PhD students.

Keywords: Accounting Historing, Research, Methodology