Keywords Research evolution; Management accounting; Social science; Bunge's the on-surface research program and the in-depth research program (Bunge, 1972, p. .. only a small sample from which it is difficult to make a statistical To develop criteria (Harvard Business School-Bruns and Kaplan, 1987; Yin, 1993 Agency theory conceives Management Accounting as a pool of systems and techniques that provides economic information (Gago, 1996). Management Accounting information is useful because it reduces information asymmetries. It motivates agents for communication (Melumad and Reichelstein, 1987, 1989; Penno, 1984, 1990; Riordan and Sappington, 1987).