



Structuration theory and mediating concepts: Pitfalls and implications for management accounting research

Hans Englund¹, Jonas Gerdin*

Department of Business Administration, Örebro University, SE-701 82 Örebro, Sweden

Received 20 February 2007; received in revised form 25 May 2007; accepted 24 June 2007

Abstract

Giddens' way of conceptualizing how structures work as both the medium for and outcome of human action – duality of structure – has been emphasized as a valuable point of departure when studying management accounting in its social context. However, we argue that in the literature there are different ways of using mediating concepts between social structure and action, whereby management accounting systems are conceptualized as both the medium for action, and human action as such. Using the often-cited article by Burns and Scapens [Burns J, Scapens RW. Conceptualizing management accounting change: an institutional framework. *Management Accounting Research* 2000;11(1):3–25] as an illustrative example, we discuss theoretical and methodological consequences of these different ways of conceptualizing management accounting. A main conclusion is that when management accounting is defined through concurrently referring to both 'virtual' structures that generate action and the situated doings of individuals, structure and action risk becoming conflated and there is a risk of drawing erroneous conclusions about structural change or stability. The paper closes with some methodological suggestions as to how these problems can be avoided.

© 2007 Elsevier Ltd. All rights reserved.

Keywords: Rules; Routines; Institutional theory; Structuration theory; Duality; Modality; Scripts; Structure; Action; Management accounting change

* Corresponding author. Tel.: +46 19 30 30 00; fax: +46 19 33 25 46.

E-mail addresses: hans.englund@esi.oru.se (H. Englund), jonas.gerdin@esi.oru.se (J. Gerdin).

¹ Tel.: +46 19 30 30 00; fax: +46 19 33 25 46.

1. Introduction

For some 20 years now, Giddens' theory of structuration has been proposed as a useful means of conducting alternative management accounting research (see Baxter and Chua, 2003). In particular, Giddens' way of conceptualizing how social structures work as both the medium for and outcome of human action, has been emphasized as a valuable point of departure when studying management accounting in its social context. For example, following the early ideas of how structural elements shape the practices of accounting (e.g. Roberts and Scapens, 1985), or how accounting as such might be seen as constituting part of social structures (e.g. Macintosh and Scapens, 1990; Scapens and Macintosh, 1996), a number of management accounting researchers have drawn upon this idea of a duality of structure in empirical research (e.g. Ahrens and Chapman, 2002; Collier, 2001; Conrad, 2005; Dirsmith et al., 1997; Granlund, 2001; Jack, 2005; Scapens and Roberts, 1993; Seal et al., 2004; Soijn et al., 2002), as well as in more conceptually oriented studies (e.g. Burns and Scapens, 2000; Dillard et al., 2004). There has also been a rather substantial debate on how to put Giddens into work in management accounting research (see Boland, 1993, 1996; Macintosh and Scapens, 1990; Scapens and Macintosh, 1996).

Hence, a number of management accounting researchers have taken sides with Giddens and his way of dealing with the since long lasting sociological debate on the relationship between social structures and human action (see Dawe, 1970; Joas, 1987; Mouzelis, 1989; Thompson, 1989; Urry, 1982). That is, through drawing upon Giddens' notion of a duality of structure, researchers have allied themselves with the idea that actors draw upon structural elements when acting, "by the same token reconstituting their structural properties" (Giddens, 1984, p. 28). This, in turn, implies that social structure and human action are not viewed as two independently given sets of phenomena – on the contrary – they presuppose each other (Lawrence et al., 1997; Macintosh and Scapens, 1990; Scapens and Macintosh, 1996).

It has been argued (and we agree) that this idea of social structure and human action as intrinsically interconnected is one of the main contributions of structuration theory to the study of management accounting as a social and political phenomenon (Macintosh and Scapens, 1990; Scapens and Macintosh, 1996). Importantly, however, by assigning our underlying arguments to structuration theory, we concurrently adhere to Giddens' (1976, 1979, 1981, 1984) conceptual distinctions between structure and action. That is, even though Giddens tries to overcome the dualism between structure and action, whereby structures are conceptualized as detached from human beings, he nevertheless argues that structure and action have fundamentally different properties (for a critique of Giddens view on this, see, e.g. Archer, 1982; Willmott, 1986). More specifically, he proposes that human action is always situated in time-space and conducted by a subject, while structures have no specific time-space location and are "characterized by the 'absence of a subject'" (1976, p. 119). Furthermore, he recurrently emphasizes that structures are conceptually distinguished from action in terms of their generative characteristics (see e.g. 1979, p. 66).

In this paper, we argue that although management accounting researchers often explicitly refer and adhere to Giddens original writings in these respects, the literature in the area seems to be disparate in terms of how these conceptual distinctions between structure and action are dealt with. More specifically, we argue that it is unclear as to how *mediating con-*

متن کامل مقاله

دریافت فوری ←

ISIArticles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات