



## 25 Years of Giddens in accounting research: Achievements, limitations and the future

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### A B S T R A C T

Twenty five years ago, Giddens' structuration theory (ST) was introduced into accounting research as a reaction to the history-less, apolitical and technical-efficiency focus of traditional functionalist research. A quarter of a century later, this growing stream of research consists of some 65 published papers and has become one of the dominant alternative approaches used to explore accounting as an organizational and social practice. We review this literature based on the following two research questions; (i) what are the major achievements of this literature, and in what respects has it contributed to our understanding of accounting in relation to other alternative streams of accounting research, such as those grounded in critical theory, actor-network theory (ANT), new-institutional sociology (NIS) and practice theory? and; (ii) what are the limitations of the ST strand and, considering these (and its relative strengths), how should it be advanced in the future? Overall, we find that the mobilization of ST as a general ontological framework has generated three major and largely unique contributions, namely; (i) the introduction of a duality perspective; (ii) the conceptualization of accounting as an interwoven totality comprised of structures of signification, domination and legitimation, and; (iii) an ontological basis for theorizing how, when and why socially embedded agents may produce both continuity and change in accounting practices. However, we also conclude that it is difficult to identify a particular and distinctive empirical imprint of the ST literature, and that some of the theory's 'competitive advantages' are far from fully exploited. Based on these identified strengths and weaknesses of the ST perspective, we consider an array of directions for future scholarly effort.

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### 1. Introduction

Twenty-five years ago, Roberts and Scapens (1985) introduced Giddens' structuration theory (ST) into accounting research. By advocating a shift in focus from studying accounting systems *per se* to systems of accountability, ST was launched as a particularly useful framework for exploring accounting as an organizational and social practice (see

Macintosh & Scapens, 1990; Roberts & Scapens, 1985). And as such, ST became part of a larger 'alternative' stream of accounting research (Baxter & Chua, 2003) arguing that the de-contextualized and economically rational accounts of accounting that characterized (and still characterize) much mainstream research, needed to be replaced by a 'non-rational' (e.g. Burchell, Clubb, Hopwood, & Hughes, 1980; Hedberg & Jönsson, 1978; Hopwood, 1983), and 'interpretive' (Boland & Pondy, 1983, 1986; Jönsson & Macintosh, 1997) or 'radical' (Chua, 1986; Tinker, Merino, & Neimark, 1982) view on accounting.

A quarter of a century later, the ST-informed accounting literature consists of around 65 published papers and has become one of the dominant alternative approaches used

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to explore accounting practices (Busco, 2009; Coad & Herbert, 2009; Englund & Gerdin, 2008). As ST-oriented accounting research is now established in its field, and having reached a milestone 25 years since the pioneering contributors in this area, the time seems opportune to consider the legacies of such work. The overall purpose of this paper is to do so through conducting a critical, yet sympathetic, review of this voluminous literature. More specifically, our review addresses the following two key questions; (i) what are the major achievements of this literature, and in what respects has it contributed to our understanding of accounting in relation to other alternative streams of accounting research, such as those grounded in critical theory, actor-network theory (ANT), new-institutional sociology (NIS) and practice theory? and; (ii) what are the limitations of the ST strand and, considering these (and its relative strengths), how should it be advanced in the future?

Indeed, a few literature reviews have already been undertaken. However, these have been highly selective in different respects. For example, some have covered only published works in one particular journal (Baxter & Chua, 2003); while others honed their investigation towards narrower aspects of the field, such as Ahrens and Chapman's (2007a) focus on the notion of accountability, Meira, Kartalis, Tsamenyi and Cullen's (2010) exploration of inter-firm relationships, and Englund and Gerdin's (2008) focus on Giddens' notion of modalities as mediating concepts. This study, in contrast, constitutes a more comprehensive overview of the ST-oriented accounting literature, and to our knowledge is the first full examination of all published work in this field. In so doing, we advance four emerging 'key themes', which help to organize, characterize and synthesize the literature. These relate to; (i) how accounting as a phenomenon has been conceptualized; (ii) how accounting may be implicated in organizational and social practices; (iii) how accounting continuity, and; (iv) change, have been theorized.

Overall, the emergent pattern for each of these themes adds to the critique that the history-less, apolitical and

technical-efficiency focus of traditional functionalist research has very limited ability to help us understand how and why accounting is mobilized in and transformed through 'everyday' organizational life. Interestingly though, our review also shows that the ST strand offers several important and largely unique contributions to the broader alternative literature as such, namely; (i) the introduction of a duality perspective; (ii) the conceptualization of accounting as an interwoven social structure (consisting of structures of signification, legitimation, and domination), and; (iii) a basis for theorizing both accounting continuity and change. This said, however, our review also suggests major limitations, insofar as the literature seen as a whole has made few particular and distinctive empirical imprints, and some of ST's 'competitive advantages' are far from fully exploited. Based on these relative strengths and weaknesses, we suggest a number of ways that the inquiry of ST-oriented accounting research might be advanced in future years.

The remainder of our paper is organized as follows. The next section presents a summary of the core concepts and underlying arguments of ST. Following that, we describe how our review was conducted, especially highlighting the search, selection, and analysis of published papers. Then, we articulate the findings of our review, organized around the four themes (mentioned above). Finally, we identify and discuss in depth major achievements and limitations, as well as propose a number of possible directions for future scholarly effort.

## 2. Giddens' structuration theory: an overview

In order to provide a backdrop against which the accounting literature can be discussed, Table 1 outlines the basic building blocks of ST as developed in the pioneering books from 1976, 1979 and 1984. In these books, Giddens formulated an ontological framework for the study of human activities, focusing neither on "the experience of the individual actor, nor the existence of any form of

**Table 1**  
Key elements of structuration theory.

Central notions	Key aspects
i. Structure and system	Structures and systems are treated as distinctive concepts. Social systems are constituted of situated practices, while structures are virtual and out of time and space existing only as they are recursively involved in the (re)production of systems
ii. Structure as rules and resources	Structures may be analysed as sets of rules and resources, organized as reproduced properties of social systems
iii. Duality of structure	Structuration processes are recursive in that the duality of structure suggests that structure works as both the medium for, and outcome of, social systems. The duality of structure thus connects the reproduction of systems across time-space with the production of situated interactions
iv. Knowledgeable actors	Agents are treated as knowledgeable, who know a great deal about the workings of social systems by virtue of their participation in such systems. The stocks of knowledge which actors draw upon in the (re)production of interaction are embedded in actors' unconscious motives, their practical consciousness of how to go on, and in their discursive consciousness of such practices
v. Power as an integral element of social life	Human actions are logically connected to their transformative capacity, whereby actors may make a difference. Consequently, apart from their meaningful and normative content, social interactions always involve power
vi. Structuration	Structuration refers to the 'ongoingness' (durée) of social systems, involving both continuity and change. To study structuration is to study the conditions governing their (re)production

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