Reflections on the application of and potential for structuration theory in accounting research

Lynne Conrad *

University of Southampton, UK

1. Introduction

In keeping with the theme of this issue of Critical Perspectives on Accounting, this paper seeks to explore the contribution and potential of structuration theory for accounting research. It reflects on the findings of the broad and insightful review of structuration theory-based research in accounting offered by Englund and Gerdin (2013), and offers comment on their analysis of the limitations engendered by the focus to date of such literature on a relatively narrow range of concepts from the theory, as well as considering their concern with the lack of conceptual clarity in some applications of the theory. Englund and Gerdin have already made a substantial contribution to date to our understanding of the value and limitations of this body of literature in a number of other papers (Englund and Gerdin, 2008, 2011; Englund et al., 2011), which will also be considered in this commentary. It also engages with the paper by Coad and Glyptis (2013) and considers how its focus of analysis on ‘agency’, as opposed to the more frequent focus by many authors in the past on ‘structure’, offers distinctive insights into situated accounting practice. Given this author’s particular interest in understanding large scale organisational change in complex organisations, and the role of and implications for accounting systems and systems of accountability...
within such change (Conrad, 2005; Conrad and Guven Uslu, 2011, 2012), this paper also considers in more depth the limited use in the literature of many of the concepts Giddens identifies as central to such change, particularly those of 'system contradiction', 'resource allocation' and 'reflexive appropriation'. Furthermore consideration is given to the way in which several authors have combined structuration theory with other theories, particularly institutional theory, in order to try to overcome the limitations researchers may encounter in trying to employ structuration theory in isolation. It is hoped that the insights offered by these various strands in this commentary may in a small way contribute to the objective of this issue, to help researchers move forward in the effective application of structuration theory to better understand situated accounting practices.

2. Structuration theory as a ‘sensitising device’

Turning first to Englund and Gerdin’s (2013) concern with the lack of conceptual clarity in the application of the theory in some papers, it may be that Giddens’ (1984, p. 327) portrayal of the theory as offering a sensitising device:

‘The concepts of structuration theory…should for many research purposes be regarded as sensitising devices, nothing more.
That is to say, they may be useful for thinking about research problems and the interpretation of research results;’

may be both an opportunity and a threat in terms of the rigour with which concepts are understood and applied. Many studies quote this attribute in justifying their application of the theory, so it is worth emphasising that selective application of concepts does not in any way undermine the need to understand very clearly the very specific meanings attributed by Giddens to certain concepts, given their centrality to the understanding structuration theory can offer us and of course the conclusions we may draw from our analysis.

To take one example, Giddens identifies structure as rules and resources, recursively implicated in the reproduction of social systems. As Cohen (1989, p. 46) confirms:

‘Structure exists in manifest form only when it is instantiated in social practice. Otherwise it persists only as ‘memory traces’ sustained by knowledgeable agents.’

Concepts of ‘rules’ and ‘resources’ are also further specified. Mutual knowledge of social practices exhibited by actors may be explained as a series of rules, tacitly understood procedures (not to be confused with discursively formulated rules such as e.g. legal codes), which have both a semantic and a normative aspect, that is a qualitative understanding of the meaning of practices and also an understanding of them from the perspective of rights and obligations (Cohen, 1989, p. 27). Resources are implicated in how agents exercise influence to contribute to the reproduction or transformation of social practices, and comprise the capabilities (forms of transformative capacity) they demonstrate that generate command over people (authoritative resources) and over material objects (allocative resources). As Giddens (1984, p. 33) emphasises:

‘Some forms of allocative resources (such as raw materials, land etc.) might seem to have a ‘real existence’ in a way which I have claimed that structural properties as a whole do not. In the sense of having a time-space ‘presence’, in a certain way such is obviously the case. But their ‘materiality’ does not affect the fact that such phenomena become resources, in the manner in which I apply that term here, only when incorporated in processes of structuration. The transformational character of resources is logically equivalent to, as well as inherently bound up with the instantiation of, that of codes and normative sanctions.’

It is in ‘social systems’ that we see the reproduction of regularised practices and their instantiation by agents through praxis, while ‘institutions’ are enduring features of reproduced relations.

Thus studies (e.g. Tollington, 2006) which equate e.g. accounting artefacts with structures would appear to be misguided in their understanding of Giddens’ notion of structure with, as Englund and Gerdin (2013) point out, implications for the reported findings of their research. Nevertheless as they also say, the interplay of accounting as structure and accounting systems (Ahrens and Chapman, 2002; Conrad and Guven Uslu, 2011) is an interesting one to pursue further, while maintaining the conceptual distinction.

3. The ‘duality of structure’

The concept of ‘duality of structure’ is the core of a structurationist understanding of the constitution of social life (Cohen, 1989). It encapsulates Giddens’ crucial insight that it is neither structure nor agency that takes primacy in social interaction and the reproduction of social practice but rather it is the recursive interaction of agency and structure that constitutes social life. Through this insight Giddens offered researchers an alternative to the dualism that existed previously in social theories, which privileged either agency or structure. According to Cohen (1989), however, in structuration theory it is structure which has primacy. The theory, while always keeping the agent in focus, nevertheless ‘centres’ the agent in analysis. Giddens concept of the acting agent was developed as an adjunct to the concept of structure. It is perhaps unsurprising, therefore, that accounting studies to date employing structuration theory have tended to focus their analysis primarily on structures of signification, legitimation and domination, rather than on agents per se. As Cohen (1989) also points out, however, the often-reproduced diagram (e.g. Englund and Gerdin, 2013, Fig. 1, p. x) illustrating the interaction of agency...
دریافت فوری متن کامل مقاله

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