



Structuration theory: The contribution of Norman Macintosh and its application to emissions trading

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ABSTRACT

This paper examines the contribution of Norman Macintosh to the development of structuration theory which is then used to investigate accounting and the European Union emissions trading system (EU ETS). The research of Norman Macintosh demonstrated the potential of structuration theory as a sensitizing device for management accounting research by illustrating how accounting represents the dimensions of signification, legitimation and domination as well as the ethics of profit manipulation using the dialectic of control. He also demonstrated the role of agency in changing management accounting systems (MAS), which represent a source of ontological security, as well as the role of methodological bracketing. Extending the critical perspective of the work of Norman Macintosh, the investigation of accounting and the EU ETS using structuration theory demonstrated how the EU ETS and the financial reporting interpretation for emission rights, IFRIC 3, represented the dimensions of signification, legitimation and domination. A structural contradiction resulting in measurement mismatches, tension between two moral stances and resource allocation problems led to the withdrawal of IFRIC 3, which has resulted in the IASB and the FASB forming a coalition to develop guidance on accounting for ETS.

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1. Introduction

This paper provides an overview of the contribution of Norman Macintosh to the development of structuration theory, which is then used as a sensitizing device to analyse the introduction of the European Union emissions trading system (EU ETS) and the associated accounting interpretation, IFRIC 3. The research of Norman Macintosh, Robert Scapens and John Roberts developed structuration theory (Giddens, 1976, 1979, 1984) as a theoretical framework that enables management accounting research to include social and political phenomena for the purpose of understanding accounting practices (Macintosh and Scapens, 1990, 1991; Roberts and Scapens, 1985). Specifically, Norman Macintosh has used structuration theory to analyse accounting and control systems as well as organizational change (Macintosh, 1994; Macintosh and Scapens, 1990, 1991), profit manipulation (Macintosh, 1995), the need for methodological brackets (Scapens and Macintosh, 1996) as well as the use of ethnographic research studies (Jönsson and Macintosh, 1997). In addition, the work of Norman Macintosh and Robert Scapens was the focus of a methodological debate in structuration theory (Boland, 1993, 1996; Macintosh and Scapens, 1990; Scapens and Macintosh, 1996).

The IASB has recognized that the use of, and interest in, ETS has continued to grow worldwide, resulting in a demand for consistent and transparent accounting treatment (IASB, 2007a, 2007b). To date, ETS research has focused upon accounting

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issues (Bebbington and Larrinaga-González, 2008; Engels, 2009), policy networks (Braun, 2009), valuation of allowances (Johnston et al., 2008), carbon disclosure (Kolk et al., 2008), and carbon markets (MacKenzie, 2009). Whilst research into ETS is a developing area, the IASB believes that there is little guidance with a resulting gap in international accounting literature on ETS (IASB, 2007b), where Hopwood (2009) believes the likelihood of fraud, manipulation and a range of unanticipated consequences is very real, with a resulting need for a questioning and critical approach of the actions and consequences associated with ETS. Structuration theory can sensitize researchers as to how the development of ETS was shaped by contradiction, conflict and unintended consequences.

Critical research of the EU ETS can be undertaken from a variety of paradigms such as interpretist, radical structuralist, radical humanist and post-modernist (Macintosh and Scapens, 1990), the focus of which would be on ETS as either a structure or a process. Structuration theory links structure to agency and in the process illustrates the interaction of structures of signification, legitimation and domination (Granlund, 2003; Macintosh, 1994; Scapens and Macintosh, 1996) that have developed from the EU ETS and IFRIC 3, therefore explaining how their development was shaped by the role of agents, or individuals, in critical situations that were characterized by conflict, contradiction and unintended consequences, similar to the approach of Conrad (2005) and Tollington (2006). This approach can therefore examine the inter-relationship between how organizations manage and disclose their carbon emissions (Bebbington and Larrinaga-González, 2008), and provide a “road map” for ETS researchers wishing to focus in detail on particular elements of structuration theory (Macintosh and Scapens, 1991) by informing research at the signification level using Gadamer’s hermeneutics, at the domination level using the work of Weber, and at the legitimation level using the theories of members of the Frankfurt School of Social Philosophy (Scapens and Macintosh, 1996).

In order to critique and analyse the contributions of Norman Macintosh to structuration theory, and to use this work as a starting point for analysing the introduction of the EU ETS and IFRIC 3, this paper seeks to address the following questions:

1. What has been the contribution of Norman Macintosh to the development of structuration theory and its methodological approaches within management accounting?; and
2. How can the introduction of the EU ETS and the associated accounting interpretation, IFRIC 3, be analysed using structuration theory as a sensitizing device?

The paper is structured as follows. The next section provides an overview of structuration theory and its methodological issues, with an emphasis upon the contribution of Norman Macintosh. The third section examines the accounting systems associated with the EU ETS and IFRIC 3. The fourth section uses structuration theory as a sensitizing device to understand the interconnection of structures resulting from the EU ETS and IFRIC 3. The final section provides a discussion and concluding comments.

2. Structuration theory – the contribution of Norman Macintosh

Norman Macintosh contributed to the development of structuration theory through case studies of the University of Wisconsin, General Motors (GM) and the Department of Defence (DoD)¹ (Macintosh and Scapens, 1990, 1991), developing a framework of management accounting systems (MAS) that incorporates signification, domination and legitimation (Macintosh, 1994), analysing profit manipulation using the “dialectic of control” (Macintosh, 1995), as well as discussing the need for methodological bracketing (Scapens and Macintosh, 1996). Scapens (2006) explained that this work emphasized the importance of studying how MAS develop over time as well as understanding the organizational and social context in which they are embedded.

2.1. *The development of structuration theory as a sensitizing device*

Structuration theory, which is the conditions governing the continuity or transformation of structures, and the reproduction of systems (Giddens, 1976, 1979, 1984), was first developed by Anthony Giddens as a sensitizing device for the purposes of thinking about, as well as interpreting, research problems and their results (Giddens, 1984). Norman Macintosh first demonstrated its potential as a sensitizing device in the case of GM, where simultaneous changes in structures of signification, legitimation and domination enabled an accounting discourse to replace an engineering discourse in a critical situation (Macintosh, 1994; Macintosh and Scapens, 1991). Its subsequent potential as a sensitizing device was demonstrated by Lawrence et al. (1997), who illustrated the structures of signification, legitimation and domination before and after the reforms of the N.Z. health system, Conrad (2005), who identified the main structures of signification, legitimation and domination underlying the privatization of British Gas, U.K. agriculture (Jack, 2005), intangible assets (Tollington, 2006) and public sector reform in less developed countries, where Uddin and Tsamenyi (2005) used the dialectic of control in order to understand budgeting and performance measurement.

¹ Macintosh and Scapens (1991) used two longitudinal field studies, Sloan (1963) and Ansari and Euske (1987), to illustrate the nature of structuration theory analysis.

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