



Back to the future: New potential for structuration theory in management accounting research?

Alan F. Coad^{a,*}, Ian P. Herbert^b

^a Birmingham Business School, University of Birmingham, Edgbaston, Birmingham, B15 2TT, United Kingdom

^b The Business School, Loughborough University, Ashby Road, Loughborough, LE11 3TU, United Kingdom

ARTICLE INFO

Keywords:

Structuration theory
Management accounting research

ABSTRACT

For three decades, the use of structuration theory has made a distinctive contribution to management accounting research. A recent development of the theory by Stones [Stones, 2005. *Structuration Theory*. Palgrave Macmillan, Basingstoke] advocates a move away from the relatively abstract concepts evident in the work of Giddens, towards providing more concrete constructs that give epistemological and methodological guidance to researchers in the field. In order to achieve this, he recommends deployment of the concept of position–practices, combined with use of a quadripartite model of structuration. The main purpose of this paper is to examine the potential of this development for management accounting research. We do so by setting it within our own skeletal model of the structuration process, and then using it to analyse a case study of management accounting practices in a privatised utility company. We conclude that investigation of position–practices focuses attention on the strategic conduct of agents, the importance of power in social interaction, and a plurality of structures and theories of action. But, whilst the quadripartite model highlights the phenomenology, hermeneutics and practices of agents, we note that it provides few direct insights into the processes of reproduction, learning and change in management accounting. We suggest this limitation can be overcome by using structuration theory in a flexible manner, drawing inspiration from other theoretical perspectives which ascribe central roles to path dependency, contradiction and praxis.

© 2009 Elsevier Ltd. All rights reserved.

1. Introduction

Since the publication of his study *Central Problems in Social Theory: Action, Structure and Contradiction in Social Analysis* in 1979, the influence of Anthony Giddens' structuration theory has "created a small but distinctive contribution to . . . management accounting research" (Baxter and Chua, 2003, p. 100). The theory has been used as a "sensitising device" (Macintosh and Scapens, 1990, p. 469), guiding empirical research towards the analytical separation of three dimensions of structure – signification,

domination and legitimation – so as to gain deeper understanding of management accounting practices than can be provided by studies that focus either on institutional contexts or the behaviour of agents, alone.

Central to the theory of structuration is the concept of "the duality of structure", which enabled Giddens to steer a middle course between determinism and voluntarism. For him, "structure is both medium and outcome of the reproduction of practices. Structure enters simultaneously into the constitution of the agent and social practices, and "exists" in the generating moments of this constitution" (Giddens, 1979, p. 5). Consequently, socially constructed structures both enable and constrain human agency. During processes of interaction with others, agents draw upon stocks of knowledge, collectively described as the modalities of structuration (see Fig. 1). Thus, knowledge, in the

* Corresponding author. Tel.: +44 121 414 7667; fax: +44 121 414 6678.
E-mail addresses: A.F.Coad@bham.ac.uk (A.F. Coad),
I.P.Herbert@lboro.ac.uk (I.P. Herbert).

Interaction	Communication	Power	Sanctions
(Modality)	Interpretive Schemes	Facilities	Norms
Structure	Signification	Domination	Legitimation

Fig. 1. The duality of structure in interaction (Giddens, 1979, p. 82).

form of interpretative schemes, norms and facilities, is mobilised in relation to individuals' efforts to achieve their purpose or pursue their interests. From the perspective of agents enacting strategic conduct, the modalities appear as rules and resources. Simultaneously, the modalities represent the media by which structural components of systems of interaction are reproduced. So, from a structural perspective, they may be studied as analytical components of systems of social interaction centred upon the communication of meaning, the exercise of power and the application of normative approval or sanctions (Willmott, 1987).

The earliest use of structuration theory in management accounting research invoked parallels between the conceptualisation of structures and the practical operation of accounting systems; in which the latter were interpreted as regularising organisational functioning across time and space. The accounting system was seen as a way of supplementing local meanings and norms by imposing discipline on the work of dispersed organisational participants (Roberts and Scapens, 1985). Later studies emphasised the role of agency, for example Roberts (1990) illustrated how face-to-face meetings between divisional managers in a conglomerate built a sense of local accountability quite distinct from the formal systems of divisionalised measurement and control. Structuration theory also encouraged researchers to explore how management accounting systems develop over time and why there might be resistance to change in management accounting practices (Macintosh and Scapens, 1990; Scapens and Roberts, 1993). Significant impetus was given to the investigation of these themes with the publication of the Burns and Scapens (2000) framework, which combined structuration theory with "old" institutional economics and the work of Barley and Tolbert (1997) to provide an evolutionary perspective on the ways *rules* and *routines* structure organisational activity over time. Their framework has provided the foundations for research into change in management accounting systems, the interplay between management accountants and other agents of change, revolutionary versus evolutionary changes, relationships between different forms of trust, and the control of networks of organisations (e.g. Soin et al., 2002; Seal et al., 2004; Granlund and Modell, 2005; Busco et al., 2006). Meanwhile, Dillard et al. (2004) proposed a more elaborate model incorporating institutional and structuration theories; and both Ahrens and Chapman (2002) and Conrad (2005) used structuration theory to examine aspects of accountability and trade-offs between legitimacy, signification and power over time.

Given the contribution that structuration theory has made to management accounting research, any substantial development of the theory warrants examination. Such a development has been proposed by Stones (2005), who advocates a research strategy which moves away from the overwhelmingly abstract ontological concepts evident in

the work of Giddens, towards understanding specific phenomena in a particular time and place. In order to achieve this strategy, he recommends deployment of the construct of position–practices and a quadripartite model of structuration. The main purpose of this paper is to explore the potential of Stones' (2005) elaboration of structuration theory in management accounting research. In this quest, we are encouraged by the recent work of Jack and Kholeif (2008), which used Stones' (2005) framework to interpret fundamental issues about the role of management accountants in an organisation during the implementation and use of an ERP system. But we extend the examination of the work of Stones (2005) by clearly setting it within the context of our own skeletal theory of the structuration process, exploring its use in the analysis of an illustrative case study, and then critically evaluating its contribution. At this stage, we should emphasise that our starting position is not necessarily one of advocacy of the work of Stones (2005). Rather, we are adopting it as a vehicle for our case study analysis, with the expectation that it will be challenged and revised as a result of the research process (Humphrey and Scapens, 1996).

To achieve our purpose, the remainder of the paper is organised as follows. In Section 2, we examine the recommendations of Stones (2005) to move away from ontology-in-general towards ontology-in-situ, and describe his elaboration of meso-level analysis through the deployment of the construct of position–practices and a quadripartite model of structuration. In Section 3, we suggest how this elaboration fits into the wider context of a skeletal theory of the structuration process. In the following section, we introduce a longitudinal case study as a basis, in Section 5, for discussing the potential contribution of Stones (2005) to management accounting research, together with an examination of its limitations. We end the paper with a summary of our conclusions.

2. From ontology-in-general towards ontology-in-situ

2.1. The need for an elaboration of meso-level analysis

Several commentators have argued that Giddens was a meta-theorist, whose work has doubtful application for empirical research (Thrift, 1985; Bauman, 1989; Gregson, 1989). Indeed, in his critique of structuration theory, Stones (2005) reasons that Giddens' treatment of the theory was pitched overwhelmingly at abstract philosophical levels, and was directed towards establishing a general set of concepts (ontology-in-general) that has epistemological and methodological limitations in guiding the task of understanding specific phenomena in a given time or place (ontology-in-situ). Furthermore, he argues there are fundamental areas of underdevelopment in Giddens' work, such as the relationships between agents, and the importance of external pressures. Nevertheless, Stones (2005) mounts a robust defence of the overall worth of structuration theory by defining a sub-field of sociology called "structuration studies", which focus on phenomena produced by structurally situated actors, exercising their powers of agency by deploying their knowledge of structures. The

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