



Strong Structuration Theory in Accounting Research

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Introduction – strong structuration theory

In 2005 the sociologist Rob Stones published what has been described as the most important development of structuration theory since Giddens himself turned to other matters (Bryant and Jary, 2011). Now widely called *Strong Structuration Theory*, it moves away from the relatively abstract ontology in which Giddens was interested, and encourages researchers to explore empirical case studies of particular agents and structures, where individual agents are situated in a web of position-practice relations.

Whilst the duality of structure remains its defining construct, Stones asserts that the duality is best understood through analysis of a quadripartite framework of interrelated components, comprising external structures, internal structures, active agency and outcomes. This framework represents an ontologically distinct version of structuration theory, where Stones gives greater prominence to spatial relations and how different actors interact with one another; and, by means of identifying a sliding scale of ontological abstraction, offers the potential for multi-layered studies of sociological phenomena. Stones also strengthens structuration theory by paying much more explicit attention than Giddens to issues of epistemology and methodology.

For Stones (Stones and Jack, 2016), strong structuration is a conceptual methodology that provides a bridge between theory and empirical research. Researchers are actively encouraged to design research projects using theory as a starting point and to work with real data to develop new theoretical ideas. Stones (2005) sees his work not as a framework for conceptual analysis but as a basis for the imaginative working out of concepts and empirical data that in turn builds new theoretical ideas.

Strong structuration theory as a tool for an interdisciplinary dialogue

A growing number of scholars, particularly early career researchers, across several disciplines are working with strong structuration theory, following the work of Stones (2005). We are aware of studies in healthcare, learning studies, management, migration studies, biotechnology, and childcare as well as accounting. Within the accounting discipline, whilst the interest began in management accounting and control, there are on-going studies of the not for profit sector, social and environmental accounting, financial reporting standards and audit. Stones himself was initially astounded by this interest, but as he says in this issue (Stones and Jack, 2016, p.X) ‘a lot of the meso-level spatial dimension and sense of organisations has migrated to business schools and management schools, and a lot of sociologists have migrated as well, and you don’t now find much of this dimension in sociology departments....’. He also sees that investigating ‘the status and the adequacy of knowledge is probably more important for the sort of world you’re in than it is for many of today’s sociologists’.

Within the accounting and management disciplines, there is a growing network of interested scholars who are meeting and developing our collective understanding not just of the theory but of how we can bridge theory and empirical research. There have been two workshops in the last two years (in Glasgow and Paris) in which researchers are moving beyond the framework offered by the quadripartite nature of structuration to also include the important central elements of strong structuration which focus on

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3 the issue of agency embedded in structures rather than on structure cut off from
4 agency (Englund and Gerdin, 2014). It is interdisciplinary work in progress, and this
5 special issue allows us to bring some of the ongoing empirical work forward to
6 contribute towards continuing discussions and debates around interpretative research
7 in accounting (for example, Elharidy *et al.*, 2008; Durocher, 2009). The issue also
8 allows us space to engage in an interdisciplinary dialogue with a contemporary social
9 theorist.
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12 This is really where empirical work in accounting could not only inform the
13 development of the theory but also use the theory as a springboard for new social
14 theory emerging from close observation of how accounting shapes societal
15 relationships. It is a concern with the concept of agency – its active dimension
16 interlacing with internalised structures - rather than with a conception of structures
17 looked at just from the outside, that drives strong structuration theory. This is what
18 makes it different from Giddens' version. Englund and Gerdin (2014, p.) note that
19 little work is done using the strategic conduct analysis outlined Giddens' (1984). In
20 accounting studies, more emphasis is placed on the institutional analysis of structure
21 and the outputs of accounting – its systems and its reports. Using Stones' version, we
22 are more interested in the people (individually or collectively) and their analysis of
23 their conduct and context. In other words, we look at the status and adequacy of
24 knowledge on which people act. It is this kind of investigation that is mobilised using
25 strong structuration theory in accounting research.
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29 Rather than systems, we ask how people – the agents-in-focus- perceive and
30 understand the constraints and possibilities that surround them. It is the double
31 hermeneutic of which Giddens spoke – our understanding of how others understand
32 their situation. Such analysis is concerned with how they draw on that knowledge of
33 internal and external structures when making decisions, choosing which arguments
34 and which words/figures/calculations to use, communicating with others, resisting and
35 bringing about change. The active verbs are important, because the analysis does not
36 focus on the decision made or the report written or the accounting method used but on
37 the continual production, re-production and moments of doing otherwise that happen.
38 In other words, we should be interested in the study of the *process* of how structure at
39 Time 1 changes (or doesn't change) into a different structure at Time 2, rather than
40 the study of two structures at two different points in time. Stones says, strong
41 structuration lends itself to the 'deft and careful brushstrokes of an artist intent on
42 capturing the details of her subject' (2005, p.127). In case study work and in
43 accounting, the dynamic analysis of who said what to who, why, where and when
44 with what consequences for social relationships at micro-, meso- and macro-
45 relationships provides the starting point for research design. It requires curiosity
46 about the craft of accounting and an interest in accountants, managers and users as
47 people that Hopwood (2009) lamented was missing from much accounting research.
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51 What we have here is not just an argument about method or domain theory (Lukka
52 and Vinnari, 2014), it is about also building social theory from the understanding of
53 why people use accounting to control and change others, and the effects of the choices
54 of communication they make. Using strong structuration theory, at least as an initial
55 conceptual methodology, should allow us to wrangle with such questions. It builds on
56 critical accounting and interpretative studies by moving onwards from putting
57 accounting in its social and organisational context towards an understanding of
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3 society through an analysis of the ways in which accounting is actively constructed
4 and communicated. Jack (2016; 2013) has formulated this revised approach to
5 accounting and social theory as the study of the use, misuse and abuse of accounting
6 communications by people in ways that affect relationships in society, and elements
7 of this approach can be seen in the papers in this issue.
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9 **An overview of the papers in the *AAAJ* special issue**

10 The papers in this *AAAJ* issue go some way toward moving beyond an overly static
11 use of the quadripartite framework of structuration towards focusing on the processual
12 flow of agents actively engaging with their structural context, and applying agent's
13 conduct analysis and agent's context analysis to this end.
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16 Makrygiannikis and Jack (2016) use strong structuration theory to study aspects of
17 management accounting change in a Greek hospitality organisation in response to the
18 financial crisis of 2008. A retrospective field study was designed to examine the
19 specificities of how, why, when, and by whom changes in budgeting and control
20 practices took place over a period of several years. The theoretical lens adopted
21 demonstrates how change is endogenously created even if triggered by broader
22 contextual factors. It is a perspective that places greater emphasis on the perceptions
23 and conduct of agents when compared with institutional accounts of change. An early
24 response to the financial crisis was for senior management to press for more
25 consistent application of the existing norms of budgeting practices. Later, agents
26 involved in budgeting and control at various levels of the organisation came to
27 criticise and modify existing norms. The changes resulted in quite sophisticated use of
28 budgetary control, where variance management and budget revisions became
29 proactive rather than reactive.
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33 Methodologically, we see how strong structuration theory overcomes the limitations
34 of Giddens' prescriptions for research, which tend to produce accounts of structuration
35 processes that are either overly deterministic or overly voluntaristic. Stones (2005)
36 offers an alternative approach which provides an emphasis on epistemology rather
37 than ontology. This is based on agent's conduct analysis and agent's context analysis,
38 which produces a far more nuanced account of structuration processes in which the
39 agent(s)-in-focus and their perceptions of structure, are the basis of active agency. In
40 the case study we observe variations in the ways agents draw upon structures,
41 unreflectively or critically, and how they act to reproduce or change structures,
42 routinely or strategically. Such perceptions and actions are local, and it is these
43 changes in conduct and context which are significant in understanding management
44 accounting change.
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47 Similar themes are evident in the paper by Feeney and Pierce (2016), which deploys
48 strong structuration theory to examine the role of accounting information in New
49 Product Development (NPD). It aims to improve our understanding of the connecting
50 tissue between different elements of Stones' (2005) quadripartite model and also
51 develops aspects of the processes of structuration arising out of its web-like nature. In
52 this paper, formal and informal accounting information are conceptualised as external
53 structures over which agents have differing degrees of control. Managers in different
54 parts of the same organisation respond differently to accounting information, and we
55 see their use of this information derives as much from their own dispositions and
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3 conjuncturally-specific internal structures as it does from the objective characteristics
4 of the structures with which they interact.
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7 In this way, strong structuration theory helps us establish the link between accounting
8 information and the individuals using it, whilst at the same time recognising how
9 those individuals are themselves affected by their contextual circumstances. Feeney
10 and Pierce's (2016) deployment of a composite research strategy also illustrates the
11 interacting and overlapping nature of internal and external structures when examining
12 a number of agents within a given conjuncture. Not only do we observe how the
13 contrasting phenomenology of different participants in NPD affect their use of
14 accounting information, but also how their resulting behaviour goes on to influence
15 the dispositional frames of others. Furthermore, the study illustrates how conflicts
16 between agents' dispositions and their conjuncturally-specific internal structures also
17 affect their attitudes towards and their use of accounting information in NPD.
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20 Harris, Northcott, Elmassri and Huikku (2016) respond to recent calls to use case
21 studies as a basis for theorisation, by proposing strong structuration theory as a basis
22 for developing a domain theory of strategic investment decision making (SIDM)
23 processes. Research on such processes has been dominated by quantitative and
24 functionalist studies of capital budgeting and investment appraisal, with relatively few
25 field studies examining the lived experiences of decision makers in real organisational
26 settings. Harris et al (2016) initially conduct a wide-ranging literature review to
27 examine how SIDM case studies have previously been theorised, concluding that a
28 key factor inhibiting cumulative knowledge-building and theorisation is the absence
29 of a consistent conceptual framework. Prior studies have used grounded theory,
30 personal construct theory, actor network theory and practice theory; whilst others
31 make no explicit statement about theorisation.
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34 To further their proposal, Harris et al (2016) reanalyse four published case studies,
35 one from each of the previously-used theoretical perspectives, so as to illustrate how
36 strong structuration theory provides an appropriate lens for addressing the research
37 questions posed in SIDM studies; to demonstrate its potential to offer additional
38 insights to SIDM research; and to identify key methodological issues in using this
39 approach to enhance our understanding of SIDM processes and practices. The authors
40 conclude that strong structuration theory holds greater promise for a domain theory of
41 SIDM than either grounded theory or practice theory, as it guides the researcher to
42 unpicking the complex social processes of human interaction. They suggest there
43 might be a role for personal construct theory in teasing out agents' internal structures
44 within a strong structuration study, but that personal construct theory cannot fulfil the
45 function of a domain theory because it reveals insufficient evidence about power
46 asymmetries and forms of resistance in position-practice relations. And, whilst they
47 acknowledge many of the benefits of actor-network theory, they argue it sheds
48 insufficient light on agents' knowledgeability, institutional effects and the dynamics of
49 action in networks. Overall, they conclude that strong structuration theory is better
50 suited than the alternatives to study SIDM.
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54 Finally, Moore and McPhail (2016) draw on the concept of position-practices at the
55 macro, meso and micro levels of ontology of strong structuration theory in order to
56 understand how a carbon pricing system was developed whilst recognising legitimate
57 uncertainty in carbon measurement science as well as the role of trust in climate
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3 science, policies and markets. At the macro (policy) level, documentary evidence was
4 used to analyse carbon accounting policy development. At the meso (industry) and
5 micro (organizational) levels, a longitudinal case study of the Victorian water industry
6 in Australia was conducted to collect qualitative interviews and other evidence to
7 examine the nature of active agency within a field of position-practice relations that
8 led to the development of carbon accounting frameworks.
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11 The development of carbon accounting frameworks at both the meso and ontic levels
12 was enabled by the conjuncture-specific knowledge of networked agents within a
13 field of position-practice relations. Furthermore, the active agency of those in less
14 influential positions at the micro level sought to shape the outcomes of those in more
15 powerful positions at the macro and meso levels as they had to reassess their
16 conjuncture-specific knowledge of the situation and to modify their use of soft
17 power and persuasive communication. The use of strong structuration theory
18 incorporating the use of soft power and persuasive communication, as illustrated in
19 this study, enables accounting researchers to investigate deeply the communications,
20 actions and power relations which accountants, managers and other professionals
21 choose to use when embedding practices. Such practices are shaped at different
22 ontological levels not necessarily from coercive external pressures but from the
23 interplay of different structuration processes over time and space.
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26 **Conclusion**

27 Stones' strong structuration theory becomes a tool for an interdisciplinary dialogue
28 and is used by a growing number of scholars in various disciplines as well as
29 accounting. Within the accounting discipline, whilst the interest began in management
30 accounting and control, there are on-going studies of the not-for-profit sector
31 emerging economies, financial reporting standards and audit. Initially, there is a
32 tendency for early career researchers simply to classify data under the quadripartite
33 model but researchers are now moving away from this use of the framework
34 (following Coad and Herbert, 2009; Coad and Glyptis, 2014 and Stones, 2005; 2015
35 in particular) to focus instead on the issue of active agency embedded in ongoing
36 structural relations, as well as understanding the application of agent's conduct
37 analysis and agent's context analysis. The papers in this AAAJ special issue reflect
38 this continuing development in the use of strong structuration theory.
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