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# Structuration theory in accounting research: Applications and applicability<sup>☆</sup>

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### ABSTRACT

Ever since Giddens' structuration theory (ST) was introduced into the accounting literature some 25 years ago, it has strengthened its position as one of the major schools of thought used to explore accounting as organizational, social and political phenomena. The purpose of this study is to review how ST has been applied, and can be applied, in this sizeable literature. Overall, the review of some 65 published papers, suggests that not only has ST contributed to challenge the assumptions of 'inherent and functional' features of accounting systems per se characterizing mainstream research, but also to develop other alternative theoretical perspectives. However, our review also suggests several limitations. These include that the accounting community has not really worked as a collective to develop a structurationist understanding of accounting practices, and that most researchers remain largely uncritical to ST as a theory. We also find that accounting scholars have not yet developed a mutual understanding of how to interpret ST (i.e. there are conceptual unclarities and even inconsistencies), or how to apply ST methodologically in empirical research. Based on these limitations, and the identification of a number of 'black spots' in the literature, we suggest several directions for future scholarly effort.

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## 1. Introduction

A quarter of a century ago, [Roberts and Scapens \(1985\)](#) introduced Giddens' structuration theory (ST) into the accounting field of research, since when there has been a continuous and even growing output of such works. Indeed, today the ST-informed accounting literature consists of some 65 published papers and has become one of the dominant 'sensitizing' approaches used to explore accounting as an organizational, social, and political phenomenon ([Busco, 2009](#); [Coad and Herbert, 2009](#); [Englund et al., 2011](#)).

In this paper, we set out to critically (but sympathetically) review this literature and suggest potential avenues for the future. Indeed, a number of such literature reviews have already been undertaken. For example, [Englund et al. \(2011\)](#)

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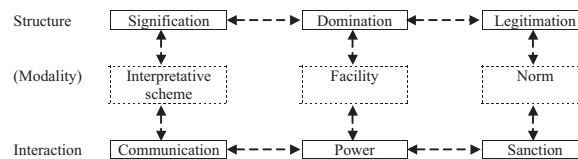


Fig. 1. The dimensions of the duality of structure (Giddens, 1984, p. 29).

recently discussed the past, present, and future of the ST-based accounting literature, with a main focus on the major contributions and limitations of this literature in relation to other interpretive and critical streams of accounting research. In other cases, accounting researchers have reviewed this literature with a focus on particular empirical issues or domains, such as Ahrens and Chapman's (2007) discussion of accountability issues, and Meira et al.'s (2010) discussion of inter-firm relationships (see also Busco, 2009; Scapens, 2006).

In contrast to these previous reviews, we focus our attention on the (various) ways in which accounting scholars have *applied*, i.e. brought in and drawn upon, ST when conducting accounting research. More specifically, the purposes are: (i) to evaluate how this literature has applied key ST concepts and assumptions both theoretically and methodologically, and analyze to what extent the accounting community has worked as a collective to capitalize on these core ideas and (ii) to point out relatively unexplored potentials in the accounting-oriented ST literature and, based on these, identify opportunities for future research.

Overall, our emergent analysis of how ST has been applied suggests four key themes reflecting large and to some extent surprising variations in the literature. These are: (i) how individual core ST concepts have been cited and translated into an accounting context, (ii) the research strategies adopted when applying ST in accounting research, (iii) how accounting researchers have collected data on, and analyzed, structuration processes, and (iv) how the accounting community has worked as a collective to capitalize on these ST ideas and assumptions.

Based on both quantitative and qualitative analyses of these themes, we conclude that the literature seen as a whole has made several important contributions to the larger accounting literature—not least through the introduction of a duality perspective—and the development of several important research topics, such as that of (systems of) accountability (cf. Roberts and Scapens, 1985; see also the discussion in Ahrens and Chapman, 2007). We also identify a number of limitations—including, conceptual unclarities and limited cumulativeness—based on which we propose an array of directions for future research.

The remainder of our paper is organized as follows. The next section presents a summary of the core concepts and underlying arguments of Giddens' works. Next, we describe how the articles reviewed were collected and analyzed, followed by an articulation of the findings organized around the four themes (mentioned above). In the concluding sections, we discuss the findings and propose a number of possible avenues for future research.

## 2. Giddens' structuration theory: an overview

Below, we will sketch out some of the key features of ST. We start by outlining core concepts and assumptions developed in Giddens' earlier works and then turn to his more recent writings.

### 2.1. Core concepts and assumptions

In the pioneering books from 1976, 1979 and 1984, 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 societal totality, but [on] social practices ordered across space and time" (Giddens, 1984, p. 2).<sup>1</sup> Central to such an understanding of social order is the distinction between situated practices per se (i.e. what actors actually say and do) and that which generates such practices (i.e. that which underlies and produces the 'patterns' as such). In ST, the former is denoted by *social systems* while the latter is denoted by *social structures*. Social systems then, (i) comprise the actual activities of human actors, (ii) are always situated in specific time–space settings, and (iii) are always linked to specific subjects. Social structures, on the other hand, (i) constitute the structural properties which allow for the 'binding' of time–space in social systems, (ii) are out of time and space with only a virtual existence, and (iii) are marked by the absence of the subject (Giddens, 1984).

A second important presumption of ST is that these generative structures may be divided into a sub-set of structural properties, whereby three dimensions may be identified, namely, signification, legitimation, and domination (see Fig. 1).

*Structures of signification* provide general 'interpretative schemes' necessary for communication (see left-hand side of Fig. 1). Such interpretive rules provide ways for people to see and interpret events, and hence, give meaning to (inter)actions. *Structures of legitimation*, on the other hand, provide norms which sanction certain forms of conduct (see right-hand side of Fig. 1), while *structures of domination* provide facilities for the exercise of power.

<sup>1</sup> ST is best understood as a response to his critique of some major schools of thought regarding the individual and society, specifically, the 'naturalistic' and 'interpretive' sociology (see Giddens, 1976, 1979).

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