



Structuration: A position–practice perspective and an illustrative study

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ABSTRACT

Most prior studies of accounting and control based on structuration theory have given primacy to the analysis of the virtual structures of signification, domination and legitimation. We argue that there is scope for researchers to focus on the more concrete aspects of structuration, such as the configuration and articulation of patterns in relations between agents over time. To do so, we advocate the deployment of a position–practice perspective, which comprises four inter-related elements: praxis, positioning, capabilities and trust. We illustrate use of the perspective in a case study of a joint venture between companies engaged in the production and shipment of oil and petroleum products. The position–practice perspective reveals control governed not by equity ownership, but rather a dialectic of control between joint venture partners whose activities are also affected by accountability to powerful institutions in the wider network. Nevertheless, industry practices are mediated by partner organisations, who rely heavily on trust in systems rather than interpersonal trust. Further research is proposed, using composite research strategies, different levels of analysis, and greater diversity in inter-organisational relationships. The position–practice perspective complements previous structuration studies by more clearly focusing on the praxis of situated agents, their positioning relative to others, the stratified pluralism of institutionalised practices, the consequent role of contradiction in social relations, the recursive cycles of disembedding and reembedding that link the local and global, the concrete and the abstract, and the complex and provisional nature of trust in creating order and coordination.

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1. Introduction

The aims of this paper are to advocate, articulate and illustrate the use of a position–practice perspective for research in accounting and control. Whilst it draws on aspects of structuration theory and modernity, as described by Giddens (1979, 1984, 1990), this perspective emphasises the link between the praxis of variously situated agents and the production and reproduction of social practices. As such, it gives greater prominence to praxis and positioning than has hitherto been evident in accounting and control research grounded in structuration theory.

The work of Giddens (1976, 1977, 1979, 1984, 1990) has influenced accounting and control research during the past three decades, and provides the foundations for one of the most significant alternative approaches to be observed in the literature. Recent comprehensive reviews by Englund et al. (2011) and Englund and Gerdin (in this issue) have identified well over 60 published papers in which Giddens' theories have substantially contributed towards challenging the history-less, apolitical and technical efficiency focus of functional research.

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Structuration theory has been found useful for sensitising researchers to research problems and for interpreting research results. The earliest work highlighted the structuring properties of control systems across time and space, whilst acknowledging the ability of local agents to engage in activities quite distinct from those envisaged by the (official) control system (Roberts, 1990; Roberts and Scapens, 1985). Subsequently, structuration theory was used to examine why management accounting and control systems develop over time and why there might be resistance to change in management accounting practices (Macintosh and Scapens, 1990; Scapens and Roberts, 1993). Later work further explored these themes by combining structuration theory with other institutional theories to provide evolutionary perspectives on the interplay between agents and structures (e.g. Burns and Scapens, 2000; Coad and Cullen, 2006; Dillard et al., 2004). Meanwhile, both Ahrens and Chapman (2002) and Conrad (2005) investigated how aspects of accountability were influenced by trade-offs between structures of domination, signification and legitimation over time; and Englund and Gerdin (2008) argued that care must be taken in management accounting research to distinguish situated management accounting practices from the non-situated modalities that enable and constrain those practices. More recently, Jack and Kholeif (2008) and Coad and Herbert (2009) have examined the “strong structuration theory” of Stones (2005); and there has been a revival of interest in the early structuration studies, demonstrating their continuing relevance for researchers in management accounting and control, today (e.g. Kilfoyle and Richardson, 2011; Moore, 2011).

The work of Giddens has sometimes been accused of failing to get a truly critical grip on the modern world (Craib, 1992). Others, however, have seen its potential to provide a critical analysis (rather than acceptance) of current circumstances, a basis for identifying desirable future conditions, and an agenda for moving towards them (Jones and Dugdale, 2001). An early critical study by Macintosh (1995) identified how management accounting systems are deeply implicated in the production and reproduction of ethical values because they reflect norms, legitimate rights and responsibilities, and sanction rewards and punishments. Presaging themes we will highlight later in this paper, Macintosh (1995) argued that accounting research must recognise the political nature of social action space, where fundamental contradictions between headquarters and business unit managers in his case study were revealed through the management accounting control systems, which became the contested ground of organisational struggles. However, no single position in these relationships could unequivocally be labelled as the most ethical. Given this indeterminacy, power became the legitimating factor, where accounting practices came to reflect the moral positions of those in power – legitimating profit seeking in a competitive market environment – and became the modality guiding managerial action. Dillard and Roslender (2011) have recently argued that the critical contribution of Macintosh (1995) is enlightenment: seeing management accounting and control systems differently, where established ethical positions reflect their underlying political motivations, allowing them to be called into question and programs subsequently developed for undermining the status quo. Dillard and Roslender (2011) go on to propose heteroglossic accountings to provide a more complex and complete platform for taking pluralism seriously within the context of unequal power relationships in organisations.

Themes of pluralism and unequal power were also evident in studies by Conrad (2005) and Gurd (2008), who both used structuration theory to examine how accounting and control systems were implicated in change over time in privatised utility providers. Both studies highlighted how the change of domination structures from public sector governance to governance by shareholders and regulators influenced senior management to adopt accounting and control practices which contributed to the movement from legitimation and signification based on public service and engineering integrity to that based on profitability and market competition.

Despite this long tradition, we believe that structuration theory has still to reach its full potential in accounting and control research. Englund and Gerdin (in this issue) have commented that research to date has tended to passively adopt ideas from structuration theory. There has been little ambition to combine or extend ideas from Giddens (1979, 1984, 1990) in novel ways so as to shed new light on accounting and control phenomena. Moreover, accounting and control studies have tended to emphasise an analysis of structures of signification, domination and legitimation, to the detriment of consideration of the role of agency; thereby risking the dualism that Giddens was trying to overcome. Indeed, Giddens (1984) recognised the need for researchers to apply one of two forms of methodological bracketing, whereby they either give primacy to the analysis of the skilful and knowledgeable agent, or to how structures are chronically produced and reproduced across time and space. We agree with Englund et al. (2011, p. 507), who suggest that: “future ST-oriented accounting research should focus more on the role(s) of knowledgeable agency for structuration processes across time ... we, perhaps paradoxically, still know relatively little about how agency is implied in such processes ...”. They also point out that existing accounting and control literature based on structuration theory has been overly dominated by analysis of *intra*-organisational phenomena, whereas the theory has considerable potential to add novel insights beyond the analysis of individual organisations.

It is as a contribution towards more completely realising the potential of structuration theory through placing greater emphasis on the praxis of situated agents that we advocate use of a “position–practice perspective”. The configuration and articulation of patterns in relations between agents have figured prominently in many social sciences. Our particular perspective provides a home for these patterns in the praxis of social interaction across time and space. It should be emphasised that the early works of Giddens on structuration theory (e.g. Giddens, 1976, 1977) paid no attention to the time–space constitution of patterns in relations. Increasingly, however, he became influenced by work in time–geography, to the extent that by the publication of Giddens (1984) he proposed that issues regarding the time–space constitution of social systems stand at the very heart of social theory. For him, all social interaction “depends upon the ‘positioning’ of individuals in the time–space contexts of activity” (Giddens, 1984, p. 89), so that all individuals are situated both in time–space and

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