Structuration theory in accounting research: Applications and applicability

Hans Englund*, Jonas Gerdin

Örebro University School of Business, SE-701 82 Örebro, Sweden

ARTICLE INFO

Article history:
Received 12 July 2011
Accepted 5 October 2012
Available online xxx

Keywords:
Critical
Social
Giddens
Structuration Theory
Literature Review

Mots clés: Critique
Social

Keywords:
批判性
社会的

Palabras clave:
Crítica
Social

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.

© 2012 Elsevier Ltd. All rights reserved.

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)
practices (i.e. that which underlies and produces the 'patterns' as such). In ST, the former is denoted by social systems
and 'interpretive' sociology (see Giddens, 1976, 1979).

We also identify a number of limitations—

perspective—and the development of several important research topics, such as that of (systems of) accountability (cf.
made several important contributions to the larger accounting literature—not least through the introduction of a duality
researchers have collected data on, and analyzed, structuration processes, and (iv) how the accounting
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). 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
and 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.

1 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).
دانلود مقاله

http://daneshyari.com/article/1001486