Designing a conceptual methodology for structuration research

Georgios Makrygiannikis (TEI Crete) and Lisa Jack (University of Portsmouth)

Abstract

Purpose

To explore the application of social theory as conceptual methodology in the design of case study research.

Design/methodology/approach

We examine how social theory can be used to design case study research when the choice of theory is made before or during the empirical enquiry. Rather than simply presenting the elements of design, the focus is on the ways the elements relate and connect to each other, i.e. how a researcher can design each step to facilitate the work that needs to be done in the others.

Findings

A circular research design starts and finishes with theory. The conceptual tools that social theories offer can be used to guide researchers into the empirical field and out of it. A conceptually driven design facilitates the interconnection between the various steps of a research project and can keep theory, research problem, and data closely connected.

Research implications

There is a role for systematic research design in interpretative case studies in management control. Although this paper uses strong structuration theory, the circular design proposed can be applied for other social theories and methodologies where an abductive approach is appropriate.

Originality

There are very few papers that explicitly demonstrate the implications of research design choices in case study research. In particular, we contribute to discussions on the conduct of interpretative research in management control and demonstrate that, especially for structuration theory, a conceptual methodology approach to research design, data collection, and analysis can lead to theoretical insight.

Keywords:

Research design; Conceptual methodology; Case study; Theorisation; Strong Structuration; Abduction.

Paper Type: General Review

Introduction

A general problem in qualitative research is that during the writing process theory, research questions, and data can seem detached (Vaivio, 2008). Some attribute this to low levels of theorisation (Ahrens and Chapman, 2006; Chua and Mahama, 2012) and feel that accounting researchers put insufficient effort into the task of theoretical development. This is not a new problem and some, such as Mouzelis (2008) feel the issue is embedded in the direction social theory has followed since Parsons. Social theorists turned their attention to philosophical issues, and efforts to implement theoretical developments from linguistics, semiotics or other neighbouring disciplines within social theory (Mouzelis, 1993; Ritzer, 2011: 605-607, 628-632). This has led to a loose connection (or even disconnect) between theory and empirical research, because it was not accompanied with a similar effort on how to connect insights from these disciplines to empirical enquiry (Mouzelis, 1993). There is a considerable lack of literature on how to implement the abstract conceptualisations of social theory into the research process, as well as on the relations between methods and "the ontological concepts about the character of the world" (Stones and Jack, 2016: 1147). Indeed, most debates about qualitative research tend to focus on philosophical assumptions, informing theories, or on general research strategies (e.g. Humphrey and Scapens, 1996; Llewellyn, 2003; Otley and Berry, 1994; Parker, 2012; Scapens, 1992). Methods become secondary, dependent on the epistemological position of the researcher (Llewellyn, 1992).

One issue in critical-interpretative research is the problem of contributing to, or testing, theory when the theoretical framework for analysis is chosen after the data collection. In this paper, we suggest a circular research design, which starts and finishes with theory, and discuss whether such a design overcomes some of the difficulties encountered when applying social theory in empirical research. The core of our approach is the design of thematic interviews from a SST framework. Having designed the interviews the researcher can consider the types of data that interviews try to secure; the data analysis methods; and how the data leads the researcher back into the framework. The circular design means that the feedback from data analysis may lead to modifications of the theory, additional data

collection, or even the choice of a new or complementary theory. In other words, we discuss how to *design* qualitative studies in order to interlink the research problem, theory, and data where a particular theory is chosen as a starting point.

The focus of this paper is on the application of social theory as a conceptual methodology for case study research. However, the paper also contributes to the limited discussions on the nature of a sensitising approach; an issue that usually attracts only a few lines in research papers (but see the discussion in Conrad (2014)). We use strong structuration theory (SST) as an illustrative theory but the approach is generic and can be combined with other social and organisational theories. Jack and Kholeif (2007) introduced SST (Stones, 2005) as an alternative approach to using structuration research in management accounting research (Bryant and Jary, 2011).

As Englund and Gerdin (2014) observe, there is little discussion on how to apply Giddens' structuration theory in empirical research despite the number of papers that have incorporated the theory. They go on to say that remarkably few researchers engage with issues of methodology, or discuss issues relating to the methods that lead to, and follow from, data collection. However, the growing number of SST studies in management accounting and control (Adhikari and Jayasinghe, 2017; Coad and Herbert, 2009; Coad and Glyptis, 2014; Elmassri, et al, 2016; Feeney and Peirce, 2016; Jack and Kholeif, 2008; Makrygiannakis and Jack, 2016; Moore and McPhail, 2016) put more emphasis on methodology, particularly in the engagement with the analytic strategies of conduct and context analysis; the effort to link macro, meso, and micro levels; and the relationship of abstract social ontology to the concrete position-practice relations of specific social groups. The initial call from Englund and Gerdin (2014) for researchers to emphasise research design has developed into a discussion about how a conceptual methodology could bring the informing theory to the empirical data, and then the data back to theory (Coad et al., 2016; Stones and Jack, 2016).

The paper brings together a rather fragmented literature (Stones and Jack, 2016) on the main elements of social theory research design, by attempting to link the literature based on the prescriptions that social theory suggests for empirical research with discussions on qualitative research strategies, designs, and methods. The intention is not to provide an exhaustive discussion of the elements of a design. Rather, the focus is on the ways the elements may relate and connect to each other, i.e. how a researcher, based on a conceptual framework, can design each step and so facilitate the work that needs to be done for the other steps. These

ideas are of particular interest to early-career qualitative researchers who are trying to connect informing theories, research questions and designs with empirical data. Our alternative of a more structured approach to interpretative research should also be of interest to researchers investigating a specific research problem, where the design of research in an anti-induction or an abduction mode may be the preferable way to collect, analyse, and interpret adequate data.

The paper begins with a discussion on three alternative choices on when to implement social theory to empirical research, i.e. before, during, or after the empirical enquiry. The next section focuses on the elements of research design, as well as on how they connect to each other, when the informing theory is chosen before or during the enquiry. Section 4 illustrates the circular design proposed in this paper, which has six interlinking parts: the research problem, prior theory, the theoretical questions, the interview questions, and the empirical indicators that lead back to prior – becoming post – theory. We finish by critically evaluating the suggested approach and assessing its broad application to other empirical studies using social theory.

A brief overview of the problems encountered in applying social theory to empirical research

Theory is indispensable and intertwined in qualitative research (Ahrens and Chapman, 2006; Laughlin, 1995; Llewellyn, 2003; Vaivio, 2008). For Chua and Mahama (2012: 80), "Theorising is about drawing on an informing theory to make sense of an empirical research problem/question and to draw relationships between the research problem, the research context, and the underlying data with the view to advancing new or incremental theoretical and practical knowledge."

Lukka and Vinnari (2014: 1309) make a distinction between domain and method theories. "A domain theory refers to a particular set of knowledge on a substantive topic area situated in a field or domain such as management control, while a method theory can be defined as a meta-level conceptual system for studying the substantive issue(s) of the domain theory at hand." Lukka and Vinnari (Ibid.) point out that this distinction is not always clear cut. Indeed, when using social theory as a method theory, the interrelation of the two kinds of theory is tighter, since the former includes theories on the organisational and social character of a

domain (Humphrey and Scapens, 1996: 88). However, the distinction between domain and method theories can be helpful in designing research. Given the focus of the paper we simply refer domain theory as social theory.

A researcher can engage social theory in the research process before, during, or after the empirical enquiry. The dominant way of applying structuration theory in empirical research (Englund *et al*., 2011) is during or after the data collection and as a sensitising device. A sense-making theory can "sensitise the researcher in a general, unspecified way to the kind of things that can be found in the social world" (Stones, 2005: 76); brings sophistication to research questions, suggests levels of analysis (Mouzelis, 1993); and reduces theoretical uncertainty by providing a tentative set of conceptual tools that can be used in empirical research (Layder, 1993: 129–130) as a lens through which to examine a case and then communicate findings (Humphrey and Scapens, 1996).

There are two ways of using social theory as a sensitising devise. The first is to use social theory to analyse already collected data. This use of theory applies Giddens' (1984: 326-327) concepts very directly and considers the theory as a means to think about interesting research problems, and to interpret the results. Such data may be the result of consultancy work, or of research conducted having in mind only domain research problems. While this research can produce interesting findings, it carries the risk that the researcher has not collected data that an analysis using social theory needs.

The second is to mobilise social theory from the start. This approach to sense-making recognises that "problem, theory, and data influence each other throughout the research process" (Ahrens and Chapman, 2006). Researchers enter into a research site with theory in mind (Layder, 1993), but with only tentative expectations of the research problems they are going to study. Research starts as an exploration and gradually focuses on specific phenomena. The design of research is thus loose and flexible at the first stages, but the researcher(s) may wish to develop a tighter design when the theoretical and empirical problems clarify. Thus, the investigation may start as domain theory induction, but during data collection and analysis a dialogue may occur between interesting domain theory topics and phenomena that emerge, and the social theory. This may lead to the reformation of the research questions. Researchers might also re-consider their levels of analysis and the modes of analyses suited to the findings. For example, is the study more suited to a micro, meso or

macro level of analysis (Jack, 2017)? In turn, further theory-specific data might need to be collected.

An alternative to the sensitising device approach is to use social theory as a conceptualising methodology to design research (Stones and Jack, 2016). Such research should have a clear objective to study a specific phenomenon before visiting the research site(s). Therefore, prior theory can be used to design the research to ensure collection of data in the quantity and of the quality needed to analyse the problem at hand (Ibid.). This includes a process of abstraction (Lawson, 1998; Sayer, 1998) to develop a conceptual model/framework that is relevant to the research problem and the domain of study.

From reading, or interest, the researcher begins with a social theory that offers a set of sensitising concepts and an understanding about how these concepts are related to each other. The aim is not to find testable propositions, but rather to find directions for investigation (Jonker and Pennink, 2010: 54). Concepts are theories within theories (Llewellyn, 2003), attempting "to identify and characterise particular aspects of the social world" (Stones and Jack, 2016). However, social theories offer a wide set of conceptual tools (Conrad, 2014). A process of reduction should follow, to prioritise the concepts and the relations that are more relevant to the empirical problem (Stones and Jack, 2016), as well as a process of translation, to express the meaning of these concepts in the domain of study (Stones, 2005: 83; Makrygiannakis and Jack, 2016). For example, what is defined as social structure by the chosen theory may have to be re-defined to show that it also applies to control structures in organisations. Finally, if two or more relevant theories provide complementary insights for the problem at hand, then consideration needs to be given as to whether the theoretical concepts can be synthesised for the purposes of the study (Hoque et al., 2013). Alternatively, researchers may use a conceptual framework developed by others. A researcher may wish to implement conceptualisations or relations that were left in shadow by the original developers if s/he considers them as important for the phenomenon s/he is studying.

There is scepticism over whether situated, and limited empirical data can be used to re-visit social theories in any meaningful way (Broadbent, 2012; Humphrey and Scapens, 1996; Laughlin, 1995; Llewellyn, 2003). Whilst it may be challenging to alter social theories, it is feasible to revisit, challenge, and reshape meso-level frameworks built on concepts from established theory (Broadbent, 2012; Humphrey and Scapens, 1996). A distinctive difference between social theories and conceptual frameworks is the focus of their theorisation.

Conceptual frameworks are informed from social theory but their theorisation is directed towards organisational reality rather that the abstract level of social reality. Another way to put this is that social theories try to address all social phenomena regardless of time and space, while conceptual frameworks rather refer to a limited class of social phenomena, or to specific spatial and historical frames, and may address a certain society, culture, domain, or social group (Kelle, 2014).

To summarise, the use of meso-level conceptual frameworks derived from social theory is a third way of using social theory in empirical research. When there is a clear objective to study a specific phenomenon before visiting the field, prior theory can be used as a conceptual methodology (Coad et al., 2016; Stones and Jack, 2016) to design the research that will collect the data needed to analyse the phenomenon at hand. We consider theorisation problems to be problems of research design, rather than problems of general research approach. Our contention is that the circular design approach discussed in this paper addresses dimensions of the 'theory, data, analysis' problem identified in the literature; in particular, the utilisation of social theory for the collection and analysis of empirical evidence and the subsequent reconnection of the enquiry to its initial theoretical base (Vaivio, 2008).

Research designs

Researchers recognise the importance of design for theorising qualitative work (Ahrens and Chapman, 2006) and discuss the implications of alternative choices. This work tends to focus on methodology (Otley and Berry, 1994; Ryan *et al*., 2002; Scapens, 2004). Although exceptions exist (e.g., Feeney and Pierce, 2016; Lillis, 1999), research design in most published case studies is not presented in detail (Ferreira and Merchant, 1992) because of space limitations in academic papers and the natural tendency of authors to concentrate on the findings (Keating, 1995).

Research design is a detailed plan of data collection and analysis methods, which focuses the research procedure (Collis and Hussey, 2003: 113), aiming to connect research questions and evidence (Yin, 2003: 19-21). For Yin (2003) the main components of a case study design are: the study's questions; its propositions; the unit(s) of analysis; the way that data are linked to propositions; and the analytic strategy. However, we prefer to replace the term propositions

with sensitising conceptualisations. They can serve in an analogous way when designing research but do not imply predictive relations between theory and data, as propositions do[1].

Czarniawska, (2014: 21-27) recognises two opposing types of field studies. The first are window studies, in which the design begins with the choice of the research site. In the site a researcher opens a window in time and describes many of the phenomena that co-evolve. The researcher does not know in advance which phenomena s/he will find in the field, nor which of these will be interesting to follow. The research initially is an exploration and a possible outcome leads to thick descriptions of practices. In contrast, phenomenon studies refer to "a study of the occurrence of a phenomenon – a chain of events, usually limited in time, usually studied retrospectively" (Ibid.). Research starting as a window study may become a phenomenon study at a later stage, if the researcher chooses to concentrate on some limited phenomena, and the chain of events associated with them.

Prior theory in window studies can serve in proposing a potential set of interesting theoretical questions. Depending upon findings the researcher may choose to follow the line of some of these. Prior theory thus reduces the uncertainty of pure induction, and enhances the probability of turning a window to a phenomenon study. Phenomenon studies may use social theory in their design. A central research question that echoes the perspective of the theory on the problem can be formulated. Moreover, prior theory offers a set of conceptualisations and interrelations between concepts that could be related to the phenomenon being investigated (Conrad, 2014). The researcher may draw upon the more relevant conceptualisations and then focus the central research question towards thematically informed theoretical questions about the phenomenon. In circular designs these sensitising concepts are used later as analytic themes. Prior theory includes the methodological suggestions of the theory, which can also be used to focus the data collection process. For example, Stones (2005) suggests the study of structuration though context and conduct analysis. This may direct researchers to interview agents that shape the context of the agents that are the focus research (Adhikari and Jayasinghe, 2017). As discussed later, this relates also to the interview protocol and the inferences to be made.

Qualitative research uses many ways to collect data. However, the focus of this paper is not to present in detail all the alternatives but on how to interlink the various steps of a research design. For this reason, only interviewing, which is usually the primary method of data collection (Broadbent and Unerman, 2011; Vaivio, 2008), is covered here.

Interview questions vary between unstructured, semi-structured, or fully-structured. In turn, semi structured interviews may be lightly, moderately, or heavily structured. Interviews vary between the extreme of asking a single question, and heavily structured interviews, where the questions and sequence are strictly pre-defined (Fontana and Frey, 2005: 701-709; Wengraf, 2001: 111-182). The above choice influences the power balance between the interviewer and the informant (Fontana and Frey, 2005: 717-718; Wengraf, 2001: 42-46) and the degree the latter influences the interview (Wengraf, 2001: 68). The interview questions may be formulated either in a theoretical (Pawson, 1996), or in everyday language (Wengraf, 2001: 64-68). Questions are usually open-ended, but they might be closed too, if precise information is needed (Wengraf, 2001: 162-163). Even open questions vary according to the generality or specificity of the answer, and the amount of detail wanted (Wengraf, 2001: 167-170). Finally, questions vary according to the kind of data the researcher is trying to secure. Later we discuss that knowledge could be elicited from interviewees as: (1) narration, (2) description, (3) argumentation, or (4) evaluation (Wengraf, 2001: 174-181).

Part of the interview development is the implementation of appropriate *interview interventions*. The interventions may be more or less passive or active (Fontana and Frey, 2005: 717-718; Wengraf, 2001: 154-156). In an active interview, the researcher may wish to intervene in the interviewee's narrative with follow up questions and probing. Interview data depend on the ways questions are asked and probed (Qu and Dumay, 2011). Interventions aim in securing additional details about, (a) chronology, or (b) events and processes, or ask for (c) clarification, and (d) explanation (Schatzman and Strauss, 1973: 74; Wengraf, 2001: 200).

Window studies use unstructured or lightly-structured interviews on the first stages of the research visit. If the researcher decides to concentrate upon some phenomena, s/he may structure the interview questions around these phenomena. When structuring the interview, the researcher may have an initial tendency to draw upon domain theory. However, social theory may be employed at a later stage (e.g. Lukka, 2007), or even directly (e.g. Feeney and Pierce, 2016). Interventions depend on the ability and the experience of the interviewer in tracking down interesting themes to follow.

In phenomenon studies the researcher may structure the interview following the pre-stated theoretical questions. The aim is to obtain data of sufficient quantity and quality around the theoretical questions, and around the concepts/themes that precede these theoretical questions

(e.g. Elmassri et al., 2016). The interventions in heavily structured interviews are designed at a rather strict sequence, while in moderately structured interviews are used as a check-list for the interviewer, to secure that the answers will provide the needed data. The interviewer's ability and experience are necessary to track and follow emerging data on unanticipated phenomena that relate to the one s/he is studying.

As mentioned above, interviews try to secure four kinds of data (Wengraf, 2001: 174-181). Descriptive data refer to the description of qualities or features of situations. This involves descriptions of processes or events when their qualities are described as fixed and their account is a-historical, e.g. the features of a new performance measurement system. Narration refers to a story, a sequence of events. This may be a general story of the organisation or a narrative around specific themes, e.g. the introduction of a performance measurement system. Narrative data are essential for explanatory research, because explanation usually requires linkages over time, as much as it needs theory to explain them (Langley, 1999; Maxwell, 2004). However, narrative data may or may not entail causal linkages, something dependent on the story telling style of the informant. In those cases, the interviewer may have to intervene in order to secure argumentation, i.e. lines of reasoning and arguments. Finally, the researcher may wish to secure evaluations from the informant on situations, procedures, or events. Data resulting from argumentation and evaluation can be used to approach the informants' general perceptions on themselves and the world, for example the agents' dispositions.

Making inferences out of interview data is a point that deserves attention. Some traditions place the level of analysis on the interview itself, arguing that interviews are actually dialogues between two persons taking place at a specific time. However, most researchers try to make inferences out of this 1-2 hours dialog to extra-interview realities, whether these include hard facts and events, or emotions, beliefs and other elements of subjectivity, or the interpretations of the informant over much longer periods of her/his life (Llewellyn, 2007; Maxwell and Chmiel, 2014; Werngraf, 2001: 6-15). This is because case study research usually tries to study phenomena that, at least partially, are only evident in the absence of the researchers (Czarniawska, 2014: 6-9).

Every social theory suggests certain levels of analysis (micro or macro, for example), which has the implication that researchers have to make inferences out of the data suited to these levels (Maxwell, 1996: 56; Wengraf, 2001: 16-33, 57-59). They also often need to address

linkages between levels of analysis of different nature (Llewellyn, 2003; 2007), e.g. perceptions and structures. In phenomenon studies, the extent of the inference possible relates to the structuring of the interview. A researcher can formulate certain questions to facilitate discussions on the level of inference s/he wants to make (Wengraf, 2001: 79, 167-169, 172-173). For example, a researcher may want to trigger discussions on accountability to get from the informant (1) universal statements about all societies, (2) sub-universal cross cultural descriptive statements, (3) general statements on a particular society or culture group, (4) general statements about one or more specific cultural scenes, (5) specific statements about a cultural domain, (6) specific incident statements (Spradley, 1979: 210; Wengraf, 2001: 79, 167-169).

Regardless if social theory is employed before, during, or after the enquiry, the sensitising concepts that the theory suggests serve as analytical themes during the analysis. Therefore, inferences out of the data also include linkages between data and the conceptualisations that a research project applies. Concepts have specific meanings attached to them (Stones and Jack, 2016) and are further specified by other concepts (Conrad, 2014). The problem at this phase is to make theoretically valid inferences[2].

Theoretical validity includes two dimensions (Maxwell, 1992). The first is construct validity, which refers to the way the concepts of a theory are applied to the analysis (or to the design). There are considerations that often there is no conceptual clarity when applying social theory to research (Conrad, 2014), not least if there is a lack of consensus on how to apply certain concepts (Englund and Gerdin, 2008). However, conceptual adaptations or modifications is a legitimate way of theorising (Llewellyn, 2003), and perhaps one intermediate way to revisit the informing theory. Yet, researchers should make explicit the way they apply the concepts, not only for addressing validity, but also for framing and communicating their findings to the research community (Englund and Gerdin, 2008). The second addresses how the concepts are linked in order to provide a theory of the phenomenon under study. This may include theoretical explanations, but also theoretically informed narratives and understandings of the phenomenon (Maxwell, 1992; Ahrens and Dent, 1998).

One further issue is whether the analysis focuses on the conceptualisations of social theory, or on the linkages between those concepts (Maxwell, 2004). In the first case, some sort of comparative analysis takes place. Comparison may take place between cases, as well as between departments or professional groups within a case, or between different points of time. For example, Coad and Herbert (2009) compared the dispositions of two professional

groups in an organisation and, in addition, they made comparisons in different points of time to address change on dispositions. When addressing linkages between concepts the analysis tries to identify "connections between events and processes at a specific setting" (Maxwell, 2004: 255). For example, Makrygiannakis and Jack (2016) report on how the agents' dispositions unconsciously shaped the course of strategic action when agents tried to adapt to a changing context. This has implications on design because a comparative analysis may require mainly descriptive data, while a "narrative and connecting analysis" needs to secure narrative data (Maxwell, 2004).

Much of the value of using conceptually informed designs is because they can direct the researcher to ask the right questions, i.e. questions that secure data of both sufficient quantity and appropriate quality around certain conceptualisations and their interrelations. Thus, we consider that researchers may benefit from conceptual designs when they conduct a phenomenon study, as well as when they try to shift a window to a phenomenon study.

An illustrative conceptual design

In this section, we use the case study discussed by Makrygiannakis and Jack (2016) to illustrate a conceptual methodology approach. The circular design (Pawson and Tilley, 1997: 83–86) interlinks six parts: the research problem, prior theory, the theoretical (research) questions, the interview questions that lead to theoretically specific data, which in turn are linked through thematic analysis to the prior (becoming post) theory. The phenomenon under study was the adaptation of budgeting practices in hospitality organisations in response to the financial crisis that started at the end of 2007. The domain theory problem is the reconfiguration of organisational control as a reaction to a changing environment. Figure 1 shows the logic of the design.
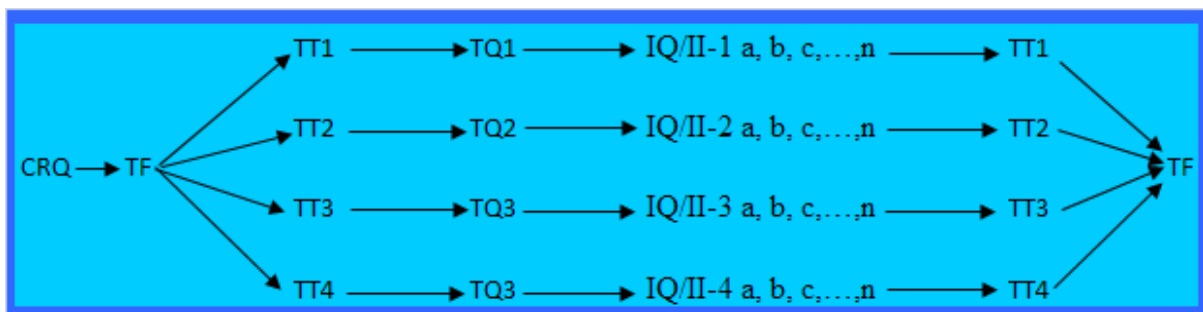
Figure 1   Research problem (RP) – Central research question (CRQ) – Theoretical Framework (TF) – Theoretical Theme (TT) – Theoretical question (TQ) – Interview questions/Interview interventions (IQ / II) (Expansion based on Wengraf (2001: 73))

The conceptual framework was inserted before asking the theoretical questions. The question of how budgeting structuration is adapted due to the triggering of negative environmental change reflects the SST perspective on the domain problem. Based on Stones' (2005) quadripartite nature of structuration, the framework suggests four distinct, though interrelated, sensitising conceptualisations that can be used as an initial set of analytical themes: (1) external structures, (2) conjunctually-specific knowledge of external structures, (3) the dispositions of the agents, which, in combination, lead them to (4) practice that reproduces or modifies in turn the structures. These conceptualisations were translated to in-situ categories. For example, the budgeting procedures were considered to be part of the in-situ external structures, which are approached as the network of position-practices engaged in budgeting. The conceptualisations of the framework were used to develop some more explicit theoretical questions about these concepts (in italics in Table 1), followed by the development of interview questions and interventions for each theoretical question (Table 1).

1 DISPOSITIONS	
How do the dispositions of agents shape the course of action?	
Mostly based on the analysis of how the agents interpret their context of action.	
Tell me a few things about your background.	NAR
PROBE Professional; Education; Family	DESC

2a CONJUNCTURALLY-SPECIFIC KNOWLEDGE OF THE EXTERNAL STRUCTURAL TERRAIN	
How are the agents' orientations to budgeting adapted due to the triggering of negative environmental change?	
Describe how the budget is used in your organisation. Including yourself, who does what?	DESC
PROBE Group meetings; work tasks of agent in focus; other agents' perceived practices.	DESC
Which groups or individuals influence the use of the budget? What is your personal influence?	DESC
What are the main the main reasons for using budgets in your hotel?	DESC
Which are the main changes that affected the industry?	DESC
Do you think that budget use during the environmental change was in line with this intent?	EVA
How is the budget designed and developed? PROBE Revisions (who and how?)	DESC
How easy was it to develop and use a budget during these changing environmental conditions?	NAR-EVA
What do you think the future use of budget in your organisation is going to be?	NAR
FOLLOW UP What do you think the future use of budget in your organisation should be?	EVA

2b CONJUNCTURALLY-SPECIFIC KNOWLEDGE	
(HOW THE AGENT PERCEIVES THEIR EXTERNAL STRUCTURAL TERRAIN IMPACTS UPON HER OWN PROJECTS)	
How does the negative environmental change empowers or weakens the agents?	
Which of the environment's changes have affected your hotel the most?	DESC
FOLLOW UP Which operations of the organisation were affected the most? PROBE Quality	DESC
FOLLOW UP What were the control actions taken by your hotel during and after the environmental change?	NAR
PROBE Who; when; how?	NAR
FOLLOW UP Have these affected your position; your work; other positions?	DESC
What are your opinions on the use of the budget before, during, and after the environmental change?	NAR-EVA
FOLLOW UP Did you express these opinions? To whom? How did they react?	NAR

3 PRACTICES	
How are budgeting practices adapted?	
How has the budget been used in your hotel before, during, and after the change in the environment?	NAR
PROBE How did you react to these changes?	NAR
PROBE How did you adapt your budgeting practices to the environmental change?	NAR
How were budgeting adapted in management meetings?	NAR
Do you think that budget use was in line with the reason the budget was developed?	NAR-EVA
Was the budget used in the same way in similar conditions in the past?	NAR
PROBE Were any new elements introduced in budgeting?	NAR
How easy has it been to develop and use a budget during these changing environmental conditions?	NAR-EVA

4 IDENTIFYING RELEVANT EXTERNAL STRUCTURAL CLUSTERS (TRIANGULATION OF THE ABOVE)
3A POSITION-PRACTICES OF CLUSTERS OF AGENTS
3B THE RELATIONS OF THE ABOVE
How are the budgeting structures adapted?
Analytical, based on the triangulation of the informants reports

Table 1. The links of the Theoretical framework with the theoretical questions and the interview questions – NAR(rative); DESC(riptive); EVA(luative)

Descriptive questions target the context of action and the control procedures, supplemented by narrative questions that focus on producing stories and event sequences. Finally, there were questions targeting evaluative data by attempting to trigger reflective comment from agents[3]. The interview attempted to secure discussions from the informants that would

facilitate inferences on: (1) the changing context of the Greek hospitality industry and the organisation, (2) the procedures within the network of position-practices of control, with the intent to study their stability or change, (3) the agents' internalised structures, which address their conjuncturally-specific orientation and their predisposal towards budgeting, and (4) the practice level of analysis, and especially the interplay between performative and strategic action.

The interview data were transcribed and analysed thematically (Wengraf, 2001: 255-283) using the NVivo software. The framework provided the initial analytic themes (Miles and Huberman, 1994: 58). Lower level sub-themes were descriptive and covered themes at the level of domain theory. This procedure has a reverse logic from grounded theory's induction, in which the researcher starts from descriptive and then moves to analytical themes (Strauss and Corbin, 1998: 101-121). However, there were also themes emerging from the data (Ahrens and Dent, 1998; Miles and Huberman, 1994: 61-62). For example, at the level of domain theory a strong interplay between budgeting and quality control practice was recognised. Diachronic analyses (Langley, 1999; Miles and Huberman, 1994: 110-122; Wengraf, 2001: 231-283) addressed change or stability on each theme, the influence, if any, of change on one level of analysis to the others, as well as how these changes interactively shaped the course of action. At this phase, certain indicative codes were inserted to group similarly behaving data (e.g. enlargement, reduction). Hence, the theoretical themes became themes of processes (Miles and Huberman, 1994: 246), and were able to reveal the change or stability in budgeting practices and structures.

```
T0. Structures
        T0.1. Organisational Surrounding
        T0.1. Organisational Structures
        T0.1. Organisational Control Structures
                T0.1.1. Budgeting Structures
                T0.1.2. Quality Control Structures
T1 Events-Structural Change
T2a. Perception of Change
        T2a.1. Organisational Surrounding
        T2a.2. Organisational Control Structures
                T2a.2.1. Budgeting Structures
                        T2a.2.1. Critical orientation
                        T2a.2.2. Unreflective orientation
                T2a.2.2. Quality Control Structures
                        ...
T2b Dispositions
        T2b.1. Formality
```

```
        T2b.2. Quality predisposal
  T3. Practice
        T3a. Budgeting Practices
                T3a.1. Enlargement
                        T2a.1.1. Agency levels
                        T2a.1.2 Time-consuming
                        ....
                T3a.2. Reduction
                T3a.3. Relate the budgeting practice to other structures
                        T3a.3.1. Relate to Quality Control
                T3a.4. Routine Practice
        T3b. Quality control practice
                T3b.1. Enlargement
                ...
  T4. Structural Reproduction
        T4.1. Organisational Surrounding
        T4.2. Organisational Control Structures
                T4.2.1. Organisational Control Structures
                        T4.2.1.1. Change or T4.2.1.2. Stability
                T4.2a. Budgeting Structures
                        T4.2a.1. Budgeting Figurations
                                T4.2a.1.1. Change or T4.2a.1.2. Stability
                        T4.2.a.2. Budgeting Norms
                                T4.2.a.2.1. Change or T4.2a.2.2. Stability
                        T4.2a.3. Budget technique
                                T4.2.a.3.1. Change or T4.2.a.3.2. Stability
                T4.2b. Quality Control Structures
  T5. Possible Future
```
Table 2. The Codification Tree (T = Time)

Findings in the range of domain theory were categorised as lower level themes under the umbrella of the theoretical themes and did not influence the initial framework (in italics in Table 2). However, there were other findings that the original framework could analyse and explain only partially. For example, for the first phase of organisational adaptation there was stability in most budgeting procedures, but at the same time there was change in how the managers actually practiced budgeting and how they interacted through budgets. Drawing upon existing literature (Mouzelis, 2008) the initial concept of control structures was revised to include two dimensions: a normative dimension that refers to how organisational positions are expected to interrelate to one another, and a figurational dimension entailing the actual relationships and budgeting interactions between managers that occupy these positions.

The above illustrates the last step of a circular design. Having revisited the framework used in this way, they could then look at whether agents orientate themselves towards these distinct structural dimensions critically or performatively. They realised that agents may follow

different orientations towards these dimensions of structure during different episodes of change. In the budgeting processes observed, it became clear that significant change may gradually evolve when agents question what they do and at the same time become critical about how they do it. It also demonstrates that the classification in SST of external structures and internal structures (here the normative and the figurational) has validity in empirical analysis. This is one example of how using SST for design rather than post-study conceptual analysis allowed a fine grained analysis to emerge. In the next section, we discuss what this approach offers, and its limits in relation to alternative methodological choices.

Discussion

There are three phases in which social theory can be brought into a research project, i.e. before, during, or after the empirical enquiry. There is a risk in bringing in theory after the empirical data has been collected, which is that the kind of data needed to provide a comprehensive theoretical analysis of the case study is missing. This enhances the danger of a loose connection between theory and empirical results, because when employing a social theory one needs to make inferences from the data about certain conceptualisations and levels of analysis, as well as to interlink these conceptualisations to gain an understanding of the phenomena under enquiry. However, the conceptual tools that social theories offer can be used not only for analysis, but also as a guide to help researchers work their way in and out of the field of inquiry. We argue in favour of a conceptual methodology that leads to a more direct engagement of social theory to the research process. Depending on the approach this can be made before, or during the empirical enquiry.

Case studies can be window or phenomenon studies. In the first, researchers start exploring the site in search for interesting lines of enquiry (Scapens, 2004), while in the latter they have a specific problem in mind before entering the field. Social theory can be used as a conceptual methodology before entering the field in the case of phenomenon studies, or as soon as the researcher clarifies the lines of enquiry in window studies.

We argue here that a conceptually driven design facilitates the interconnection between the various steps of a research project. Although the different elements of design are presented as a step-by-step basis for clarity, it should be stressed that this does not imply that qualitative research can be conducted as a linear process. Instead, it is quite likely that the researcher will have to move between these steps several times during a project (Scapens, 2004: 265); a

process that may result to modifications of the framework deployed initially or the deployment of complementary theory (Lukka and Modell, 2010). Our experience from the field is that, if a priori theory is used tentatively and researchers are flexible and ready to challenge their frameworks, interviews provide sufficient data on which to draw inferences.

Researchers have a defined research problem to consider before approaching the field they should find the approach we discuss in this paper to be useful. There is no doubt that experienced researchers implicitly bring their informing theories into the research process (Laughlin, 1995) and those theories guide them when interviewing. Experience helps to gain a rich and full set of data for analysis. However, experience often comes along with a familiarity of several theoretical perspectives. This may offer wider horizons, but it is considered particularly difficult to apply multiple perspectives effectively during an interview; a difficulty that may restrict the data emerging out of it (Marginson, 2004). Given the close methodological connection of the methods employed when a conceptual methodology is applied, we consider it would be difficult for any other research strategy to achieve similar levels of insight than the one which we suggest.

As we have indicated throughout, this approach could be used with most social theories adopted by accounting researchers. For the SST illustrated here, the method proposed would allow researchers to work with the strengths of the developments shown by Stones (2015; 2005) in which agent(s) conduct and context analysis forms a bridge between ontology and empirical work (Coad et al., 2016; Stones and Jack, 2016). It allows the researcher to develop the questions that would lead to what Stones (2005: 127) terms 'the deft and careful brush strokes of an artist intent on capturing her subject' in case study work. However, it also answers his call for the need to work out empirically how to work with 'broader brush strokes' (Ibid.) when situating the agents in their wider context. In Makrygiannakis and Jack (2016), the method helped to capture both the day-to-day changes on budget practice within the macro context of a financial crisis. They believe that they were able to elicit finer-grained knowledge about the context and conduct of agents' through the careful design of the research before the data collection phase. In turn, our discipline's understanding of structuration theory is enhanced, through seeing how managers made use of their knowledge of internal and external structures, and networked others. This had a confirmatory effect that the division of internal and external structures by Stones, which is different from that in Giddens' original theory, is both valid and methodologically useful in an empirical context.

Conclusions

We bring together the rather fragmented literature on the elements of social theory research design to discuss how social theory can be applied as a conceptual methodology for empirical research (Coad et al., 2016; Stones and Jack, 2016). The paper contributes mainly to the SST effort to re-examine and further develop strategies and designs for structuration research, but it is also an argument in favour of a more structured approach when engaging social theory in substantive research. We argue that our approach is valid when a research project has a specific research problem and questions to consider prior to the collection of the data. Researchers following an inductive approach will find our approach less useful, although they may consider the partial implementation of our suggestions when refining their research questions.

The idea of using social theory to design research is an issue of consideration in theoretically orientated work (e.g., Hoque et al., 2013; Parker and Northcott, 2016). However, the discussion so far pays little attention to the tactics of this strategy. In addition, most empirical papers in accounting do not allow sufficient space to discuss the implications of this approach in practice. Among the dangers in undertaking qualitative research, especially for early-career and inexperienced researchers, is the failure to utilise the theoretical standpoints of a study with the empirical and interpretative phase, as well as the reconnection of the study to its theoretical starting point (Vaivio, 2008). Hence, our main contribution is to lay out one tactical and practical approach that should help early career researchers understand more fully, and at an earlier stage, the possibilities and issues associated with the collection and analysis of qualitative empirical research data.

We hope to see further empirical work carried out in different fields of accounting research that will test and refine the approach that we suggest. In particular, there are calls for qualitative empirical studies in professional accounting and audit practice (for example, Power and Gendron, 2015; Chua and Mahama, 2012) and this approach is suited to understanding the nuances of the everyday work of financial directors and auditors. For strong structuration studies in particular, further work to elicit the role of communication in an accountant's work (Stones and Jack, 2016) and the nature of active agency in outcomes where there is change or stability would be valuable in developing both the theory and its applications.

Notes

1. For the predictive vs. analytical distinction see Ahrens and Chapman (2006), Llewellyn (1992), Scapens (1992), Wengraf (2001: 22, 54).

2. The criteria for assessing the quality of a research project are dependent on epistemology and outside the scope of the paper. For this reason only theoretical validity is covered.

3. The interview sequence was rearranged from what is shown in Table 1 in order to facilitate discussion around similar topics.

References

Adhikari, P. and Jayasinghe, K. (2017), "'Agents-in-focus' and 'Agents-in-context': The strong structuration analysis of central government accounting practices and reforms in Nepal", *Accounting Forum*, Vol. 41 No. 2, pp. 96-115.

Ahrens, T. and Chapman, C. S. (2006), "Doing Qualitative Field Research in Management Accounting: Positioning Data to Contribute to Theory", in Christopher S. Chapman, A. G. H. and Michael, D. S. (Eds.), *Handbooks of Management Accounting Research*. Elsevier, pp. 299-318.

Ahrens, T. and Dent, J. (1998), "Accounting and organizations: realizing the richness of field research", *Journal of Management Accounting Research,* Vol. 10, pp. 1-40.

Broadbent, J. (2012), "Commentary on Parker: Groundhog Day and optimism", *Critical Perspectives on Accounting,* Vol. 23 No. 1, pp. 71-77.

Broadbent, J. and Unerman J. (2011), "Developing the relevance of the accounting academy: The importance of drawing from the diversity of research approaches ", Meditari Accountancy Research, Vol. 19 No. 1/2, pp.7-21.

Bryant, C. and Jary, D. (2011), "Anthony Giddens", in: Ritzer, G. and Stepnisky, J. (Eds.) *The Wiley-Blackwell Companion to Major Social Theorists*, Wiley-Blackwell, Malden.

Chua, W. F. and Mahama, H. (2012), "On theory as a 'deliverable' and its relevance in 'policy' arenas", *Critical Perspectives on Accounting,* Vol. 23 No. 1, pp. 78-82.

Coad, A. and Herbert, I. (2009), "Back to the future: New potential for structuration theory in

management accounting research?", *Management Accounting Research,* Vol. 20 No. 3, pp. 177-192.

Coad, A. and Glyptis, L. (2014), "Structuration: A position–practice perspective and an illustrative study", *Critical Perspectives on Accounting,* Vol. 25 No. 2, pp. 142-161.

Coad, A., Jack, L. and Kholeif, A. (2016), "Strong structuration theory in accounting research", *Accounting, Auditing & Accountability Journal,* Vol. 29 No. 7, pp. 1138-1144.

Collis, J. and Hussey, R. (2003), *Business research: A practical guide for undergraduate and postgraduate students*, Palgrave Macmillan, Houndmills.

Conrad, L. (2014), "Reflections on the application of and potential for structuration theory in accounting research", *Critical Perspectives on Accounting,* Vol. 25 No. 2, pp. 128-134.

Czarniawska, B. (2014), *Social Science Research: From Field to Desk*, Sage, London.

Elmassri, M., Harris, E. and Carter, D. (2016), "'Accounting for strategic investment decision-making under extreme uncertainty", *The British Accounting Review,* Vol. 48 No. 2, 151-168.

Englund, H. and Gerdin, J. (2008), "Structuration theory and mediating concepts: Pitfalls and implications for management accounting research", *Critical Perspectives on Accounting,* Vol. 19 No. 8, pp. 1122-1134.

Englund, H. and Gerdin, J. (2014), "Structuration theory in accounting research: Applications and applicability", *Critical Perspectives on Accounting,* Vol. 25 No. 2, pp. 162-180.

Englund, H., Gerdin, J. and Burns, J. (2011), "25 Years of Giddens in accounting research: Achievements, limitations and the future", *Accounting, Organizations and Society,* Vol. 36 No. 8, pp. 494-513.

Feeney, O. and Pierce, B. (2016), "Strong structuration theory and accounting information: An empirical study", *Accounting, Auditing & Accountability Journal,* Vol. 29 No. 7, pp. 1152-1176.

Ferreira, L. and Merchant, K. (1992), "Field research in management accounting and control: a review and evaluation", *Accounting, Auditing & Accountability Journal,* Vol. 5 No. 4.

Fontana, A. and Frey, J. (2005), "The interview: From neutral stance to political involvement", in Denzin, N. and Lincoln, Y. (Eds.), *The Sage handbook of qualitative research*. Sage Publications, Thousand Oaks, pp. 695-727.

Giddens, A. (1984), *The Constitution of Society*, University of California Press, United States.

Hoque, Z., Covaleski, M. and Gooneratne, T. (2013), "Theoretical triangulation and pluralism in research methods in organizational and accounting research", *Accounting, Auditing & Accountability Journal*, Vol. 26 No. 7, pp. 1170-1198.

Humphrey, C. and Scapens, R. (1996), "Methodological themes: Theories and case studies of organizational accounting practices: limitation or liberation?", *Accounting, Auditing & Accountability Journal,* Vol. 9 No. 4, pp. 86-106.

Jack, L. (2017), *Accounting and Social Theory: An introduction*, Routledge, Abingdon.

Jack, L. and Kholeif, A. (2007), "Introducing strong structuration theory for informing qualitative case studies in organization, management and accounting research", *Qualitative Research in Organizations and Management: An International Journal,* Vol. 2 No. 3, pp. 208-225.

Jack, L. and Kholeif, A. (2008), "Enterprise Resource Planning and a contest to limit the role of management accountants: A strong structuration perspective", *Accounting Forum,* Vol.32 No.1, pp.30-45.

Jonker, J. and Pennink, B. (2010), *The essence of research methodology: A concise guide for master and PhD students in management science*, Springer, Heidelberg.

Keating, P. (1995), "A Framework for Classifying and Evaluating the Theoretical Contributions of Case Research in Management Accounting", *Journal of Management Accounting Research,* Vol. 7, pp. 66-86.

Kelle, U. (2014), "Theorizing from data", in Flick, U. (Ed.), *The SAGE Handbook of Qualitative Data Analysis*. SAGE Publications Ltd, London, pp. 554-568.

Langley, A. (1999), "Strategies for theorizing from process data", *Academy of Management Review,* Vol. 24 No. 4, pp. 691-710.

Laughlin, R. (1995), "Empirical research in accounting: alternative approaches and a case for "middle-range" thinking", *Accounting, Auditing & Accountability Journal,* Vol. 8 No.

1, pp. 63-87.

Lawson, T. (1998), "Economic science without experimentation / Abstactation", in Archer, M., Bhaskar, R., Collier, A., Lawson, T. and Norrie, A. (Eds.), *Critical Realism: Essential Readings*. Routledge, Abingdon, pp. 144-185.

Layder, D. (1993), *New strategies in social research: An introduction and guide*, Polity Press Cambridge.

Lillis, A. M. (1999), "A framework for the analysis of interview data from multiple field research sites", *Accounting & Finance,* Vol. 39 No. 1, pp. 79.

Llewellyn, S. (1992), "The role of case study methods in management accounting research: A comment", *The British Accounting Review,* Vol. 24 No. 1, pp. 17-31.

Llewellyn, S. (2003), "What counts as "theory" in qualitative management and accounting research? Introducing five levels of theorizing", *Accounting, Auditing & Accountability Journal,* Vol. 16 No. 4, pp. 662-708.

Llewellyn, S. (2007), "Case studies and differentiated realities", *Qualitative Research in Accounting & Management,* Vol. 4 No. 1, pp. 53-68.

Lukka, K. (2007), "Management accounting change and stability: loosely coupled rules and routines in action", *Management Accounting Research,* Vol. 18 No. 1, pp. 76-101.

Lukka, K. and Modell, S. (2010), "Validation in interpretive management accounting research", *Accounting, Organizations and Society,* Vol. 35 No. 4, pp. 462-477.

Lukka, K. and Vinnari, E. (2014), "Domain theory and method theory in management accounting research", *Accounting, Auditing & Accountability Journal,* Vol. 27 No. 8, pp. 1308-1338.

Makrygiannakis, G. and Jack, L. (2016), "Understanding management accounting change using strong structuration frameworks", *Accounting, Auditing & Accountability Journal,* Vol. 29 No. 7, pp. 1234-1258.

Marginson, D. (2004), "The case study, the interview and the issues: a personal reflection", in Humphrey, C. and Lee, B. (Eds.), *The real life guide to accounting research*. Elsevier, Oxford, pp. 325-338.

Maxwell, J. and Chmiel, M. (2014), "Generalization in and from Qualitative Analysis", in Uwe, F. (Ed.), *The SAGE Handbook of Qualitative Data Analysis*. SAGE

Publications, London, pp. 540-553.

Maxwell, J. (1992), "Understanding and Validity in Qualitative Research", *Harvard Educational Review,* Vol. 62 No. 3, pp. 279-300.

Maxwell, J. (1996), *Qualitative Research Design: An Interactive Approach*, SAGE Publications, Thousand Oaks.

Maxwell, J. (2004), "Using Qualitative Methods for Causal Explanation", *Field Methods,* Vol. 16 No. 3, pp. 243-264.

Miles, M. and Huberman, A. (1994), *Qualitative data analysis*, Sage Publications, Thousand Oaks.

Moore, D. and McPhail, K. (2016), "Strong structuration and carbon accounting: A position-practice perspective of policy development at the macro, industry and organizational levels", *Accounting, Auditing & Accountability Journal,* Vol. 29 No. 7, 1204-1233.

Mouzelis, N. (1993), "The Poverty of Sociological Theory", *Sociology,* Vol. 27 No. 4, pp. 675-695.

Mouzelis, N. (2008), *Modern and postmodern social theorizing: Bridging the divide*, Cambridge University Press, New York.

Otley, D. and Berry, A. (1994), "Case study research in management accounting and control", *Management Accounting Research,* Vol. 5 No. 1, pp. 45-65.

Parker, L. (2012), "Qualitative management accounting research: Assessing deliverables and relevance", *Critical Perspectives on Accounting,* Vol. 23 No. 1, pp. 54-70.

Parker, L. and Northcott, D. (2016), "Qualitative generalising in accounting research: concepts and strategies", *Accounting, Auditing & Accountability Journal*, Vol. 29 No. 6, pp. 1100-1131.

Pawson, R. (1996), "Theorizing the Interview", *The British journal of sociology,* Vol. 47 No. 2, pp. 295-314.

Pawson, R. and Tilley, N. (1997), *Realistic evaluation*, Sage Publications Ltd, London.

Power, M.K. and Gendron, Y. (2015), "Qualitative Research in Accounting: a Methodological Roadmap.", *Auditing: A Journal of Practice and Theory,* Vol.34 No.2, pp.147-165.

Qu, S. and Dumay, J. (2011), "The qualitative research interview", *Qualitative Research in Accounting & Management,* Vol. 8 No. 3, pp. 238-264.

Ritzer, G. (2011), *Sociological Theory*, McGraw-Hill, New York.

Ryan, B., Scapens, R. and Theobald, M. (2002), *Research method and methodology in finance and accounting*, Thomson Learning, London.

Sayer, A. (1998), "Abstractation: A realist interpretation", in Archer, M., Bhaskar, R., Collier, A., Lawson, T. and Norrie, A. (Eds.), *Critical Realism: Essential Readings*. Routledge, Abingdon, pp. 120-143.

Scapens, R. (1992), "The role of case study methods in management accounting research: a personal reflection and reply", *The British Accounting Review,* Vol. 24 No. 4, pp. 369-383.

Scapens, R. (2004), "Doing Case Study Research", in Humphrey, C. and Lee, B. (Eds.), *The Real Life Guide to Accounting Research*. Elsevier, Oxford, pp. 257-279.

Schatzman, L. and Strauss, A. (1973), *Field research: Strategies for a natural sociology*, Prentice Hall, Englewood Cliffs.

Spradley, J. (1979), *The ethnographic interview*, New York: Holt, Rinehart and Winston, New York.

Stones, R. (2005), *Structuration theory*, Palgrave Macmillan, Basingtone.

Stones, R. (2015), *Why Current Affairs Needs Social Theory*, Bloomsbury Academic, Basingstoke.

Stones, R. and Jack, L. (2016), "The bridge between ontological concepts and empirical evidence: An interview with Rob Stones", *Accounting, Auditing & Accountability Journal,* Vol. 29 No. 7, pp. 1145-1151.

Strauss, A. and Corbin, J. (1998), *Basics of qualitative research: techniques and procedures for developing grounded theory*, Sage Publications, Thousand Oaks.

Vaivio, J. (2008), "Qualitative management accounting research: rationale, pitfalls and potential", *Qualitative Research in Accounting & Management,* Vol. 5 No. 1, pp. 64-86.

Wengraf, T. (2001), *Qualitative research interviewing: Biographic narrative and semi-structured methods*, Sage Publications Ltd, London.

Yin, R. (2003), *Case study research: design and methods*, Sage Publications, Thousand Oaks.