

SCHOOL OF ACCOUNTING, FINANCE AND MANAGEMENT

**Introducing Strong Structuration Theory for case studies in  
Organization, Management and Accounting Research**

**Lisa Jack**

School of Accounting, Finance and Management  
University of Essex

**Ahmed Kholeif**

Department of Accounting - Faculty of Commerce  
Alexandria University

*Working Paper No. WP 07/01*

November, 2007

**Introducing Strong Structuration Theory for case studies in  
Organization, Management and Accounting Research**

**Lisa Jack (corresponding author)**

Department of Accounting, Finance and Management

University of Essex

UK

Tel: +44 (0) 1206872730

E-mail: ljackb@essex.ac.uk

**Ahmed Kholeif**

Department of Accounting - Faculty of Commerce

Alexandria University

Egypt

Tel: +20105730801

E-mail: aorkho@essex.ac.uk

**Abstract**

**Purpose:** The aim of this paper is to present a reinforced version of structuration theory, known as strong structuration theory, set out in Stones (2005) as a disciplined

approach to qualitative case study research in organization, management and accounting fields. This framework challenges the belief held by certain critics that structuration theory cannot be used in substantive empirical research but is only a sensitising device or analytical tool.

**Methodology/ Approach:** The key concepts of strong structuration theory are outlined and then put in the context firstly of two attempts to apply the framework to empirical research and secondly of two recent papers (Ahrens and Chapman, 2006; Pozzobon and Pinsonneault, 2005) which address theoretically informed qualitative research and the use of structuration theory in IT studies.

**Findings:** N/A.

**Research limitations/implications (if applicable);** there are some limitations of this paper. The framework offered was not used to set the original research questions in the two case studies employed as these cases were conducted before the publication of Stones' book in 2005. Also, as weaknesses in the framework can best be assessed using empirical findings, a full evaluation cannot be carried out until such research is undertaken.

**Practical implications (if applicable);**

**Originality/value of paper:** this paper draws on recent research and thinking in sociology that has yet to be brought into case studies in the fields of accounting and management in particular.

**Key words:** case study methodology, structuration theory, accounting.

**Classification:** Technical/Conceptual paper

## **Acknowledgements**

The authors would like to acknowledge advice and comments from members of the Management Control Association, colleagues at the University of Essex, Department of Accounting, Finance and Management and the reviewers of earlier versions of their work.

## ‘Introducing Strong Structuration Theory for informing qualitative case studies in Organization, Management and Accounting Research’

### **Introduction**

In the twenty years since the publication of Giddens’ (1984) *The Constitution of Society* structuration theory has been widely used in organisation, management and accounting qualitative research. Baxter and Chua (2003, p.100) observe that ‘structuration theory has provided a small but distinctive contribution to management accounting’. Pozzobon (2004, p.268) discusses the growing use of the theory in strategic management studies and the use of the theory has been developed in information technology research by Orłowski (1991) and more recently Pozzobon and Pinsonneault (2005). Moreover, a number of organisation studies by Willmott, Roberts and others are included in Brandt and Jary’s (1996) definitive collection of Giddens’ work on structuration theory and its influence. However, the use of structuration theory is problematic: the complexity of the theory can mean that its use is somewhat selective and ‘lop-sided’, to use Whittington’s term (1992, p.693). More crucially, there are fundamental areas of underdevelopment in Giddens’ work, such as the relationship between agents, structures and external pressures, and there has been significant debate about the central tenet of the ‘duality of structure’ from critics such as Mouzelis and Archer (Parker, 2000). The applicability of the theory to empirical research has also been considered doubtful by Baumann, Thrift, Gregson and others who see Giddens as a meta-theorist (Stones, 1996, pp.115-7) and the majority of studies employ the tool as an analytical device or as Giddens’ himself put it, ‘a sensitising device’ (Giddens 1984, p.231; 1989, p.294ff; Macintosh and Scapens, 1990, p.469).

A recent book by Stones (2005), a sociologist who has written and debated on these matters over the last 15 years, distils the criticism, debate and enhancements of structuration theory into a form that he terms 'Strong Structuration Theory'. This is not an alternative version of Giddens' theory but an attempt to provide a strengthened version of the theory that has developed among current sociological thinkers which will be primarily of use in empirical research. The authors' of this paper believe that the framework offered by Stones (2005) has significant potential for qualitative researchers in organisation, accounting and management and that conversely, these fields offer a prime field in which to test the worth of the framework. The key strength of Stones' work is that it presents a well articulated, ontologically sound argument for the development of structuration theory, which has a much wider value than other empirically based approaches in the organisation and management field, such as the recent study by Pozzobon and Pinsonneault (2005).

Therefore, the first section of this paper simply offers an introduction to Stones' (2005) conception of strong structuration theory, emphasising three key contributions for organisation research, namely the claim that structuration theory can be used meaningfully for empirical work by providing an 'ontology in situ' to support Giddens' 'ontology in general'; the concept of a 'sliding ontological scale' and of the 'quadripartite nature of structuration'. Stones' framework for empirical study is then presented, which has at its centre the identification of an 'agent in situ' and develops to identify the internal and external agents and structures associated with that pivotal agent, and the importance of using the methodological bracketing of institutional analysis and agents conduct analysis which is a key element of Giddens' theory. Because the aim of this paper is to set out the theory for consideration by researchers,

the discussion that follows is focussed on two areas. The first of these areas reflects on two attempts to apply Stones' theory in accounting contexts: one on the institutionalisation of accounting practices in UK agriculture in the post war period and the other on the introduction of an IT system as part of a programme sponsored by the EU/Mediterranean programme. The second area puts what is offered here in the context of two very recent papers, Ahrens and Chapman (2006) on the development of theory and case studies generally and Pozzobon and Pinnsonneault (2005) more specifically on the use of structuration theory in IT studies. Finally, the paper concludes by offering a brief evaluation and commendation for the use of strong structuration theory in future case study work for organisation, management and accounting researchers.

### **An Introduction to Strong Structuration Theory**

In his book, *Structuration Theory* (2005), Stones synthesizes criticism of Giddens' structuration theory in the two decades since the publication of *The Constitution of Society* (1984), to suggest a reinforced ontology that allows substantive empirical research to be developed using the theory. Arguing that Giddens operates on the level of 'ontology-in-general', Stones argues for the development of structuration theory to encompass 'ontology-in-situ' and the 'ontic' (2005, p.75): structure and action are not contemplated in abstract but observed in concrete situations, through the why, where and what of everyday occurrence, and through understanding the dispositions and practices of agents. A structuration study is one that involves hermeneutics as well as structural analysis (Stones, 2005, pp.81-82), and preserves the central tenet of the duality of structure (Giddens and Pierson, 1998, p.78). Stones' term for this reinforced version is 'strong structuration theory'.

The first key element of strong structuration theory that develops the original theory is the 'meso-level' ontological concept. If ontology in general operates at an abstract level, and the ontic at the level of concrete details and specificities (Stones, 2005, p.77), then the value of the meso-level ontology in situ is that the researcher can then analyze action and structure in relative terms: more or less knowledgeability, for example (Ibid, p.78). It provides a sliding scale on which to locate a particular study (Ibid, p.78). In an earlier work, Stones presented the idea that structuration studies may be characterized by the depth of contextualization, from an in-depth concrete study of an individual through to an abstract sweep of historical and global phenomena (more characteristic of Giddens' own work), and the sliding scale is a development of this idea (Stones, 1996, pp.74-75). Meso-level studies 'may not cover every nook' (Ibid, p.83) and the researcher may be placed outside or above the situation under view. But wherever placed on the scale, the researcher then needs to strive for a 'sufficiently discriminating, austere delimiting, focus of attention on a restricted number of germane points on the historical and geographical landscape' (Ibid, p.82), within which patterns of action and structure may be drawn out and raised for inspection.

At this point, Stones takes Cohen's development of structuration theory to encompass position-practices and further develops it to point out that the proper realm of position-practices is the meso or intermediate zone (Stones, 1996, p.83). From there the researcher can examine the networks and relationships between clusters of agents within the delimited landscape they are observing - part of an organization, for example, or a department, or a government. Position-practices were posited by Cohen (1989), drawing on the work of Bhaskar (1979), to provide what Thrift (1985, p.618) saw as the 'missing institutional link' in Giddens' work. Structuration theory hangs on the methodological bracketing of institutional analysis and strategic (or agents) conduct analysis (Giddens, 1984; Scapens and Macintosh, 1995; Stones, 1996, 2005). Within that bracketing, Giddens used the term 'social positions' as providing an



identity, prerogatives and obligations: specific institutional roles are a sub-set of social positions, but the weakness is that he does not explain how these are fully reproduced in the duality of structure (Cohen, 1989, p.208). Social identity may explain how structures persist but not how the actions of the incumbents of the positions reproduce those identities - structures run the danger of being reified, which is the problem the duality of structure seeks to avoid. The work of Bhaskar (1979), in turn, envisages practices of actors (in clustered groups) as creating structure, but Cohen dislikes the notion that positions are 'slots' into which actors are placed; this ignores the fact that actors can take, modify and abandon roles rather than act within roles assigned to them (Cohen, 1989, p.209).

Stones (2005, p.62) adopts Cohen's (1989) delineation of position-practices [1] which enables the researcher to stress:

'...the enactment of identities, prerogatives and obligations so as to form a link between structure and agency. To speak, for example, of... a Chief Executive Officer, is not only to refer to a positional identity, but also to a set of structured practices which position-incumbents can and do perform [whether the incumbent chooses to act as expected or to do otherwise]' (Cohen, 1989, p.210).

Position-practice relations may be 'traced out' or 'mapped'' (Ibid, p.211): examples might be vertical hierarchical relations between levels of employees and management in a firm, or the horizontal relations between clusters of academics and administrators in different disciplines within a university (Ibid, 212). Stones' mappings between clusters of actors are webs of polygonal links (2002, p.94) between agents in focus and external structures. Stones also claims that these networks of position-practices within the quadripartite model of structuration that he proposes (see below) address another criticism of Thrift (1996, p.54) that Giddens' 'over-emphasis on action as

individual... never fully considers the ghost of networked others that continually informs action’.

At this point, certain readers have asked why this methodology should be used rather than actor network theory, which is ostensibly very similar in concept. One response would be that whilst actor network theory would draw on actors - including non-human actors – to create a rich picture of how ‘regimes of delegation; the centrality of mediation; and the position that nature and society are not causes but consequences of human scientific and technical work’ (Bowker and Star, 1996) – structuration theory’s concern with the duality of structure and actors within institutions offers a stronger ontological foundation for such studies. It is possible that the two theories are complementary and that this is an area for reflection in the light of substantive empirical work.

This notion of position-practices was very relevant in the farm accounting case study discussed below, where there are obvious clusters of actors within and without the organization field, and where the relations between them (and the ‘ghosts’ of past and present actors) impact on outcomes. In the other study, the conceptualization of external structures and resistance in strong structuration theory had the potential to articulate the tensions and outcomes observed in the course of the study. Stones conceptualizes the duality of structure as ‘four analytically, separate components’ (2005, p.75), which he labels ‘the quadripartite nature of structuration’ (see *Figure 1*).

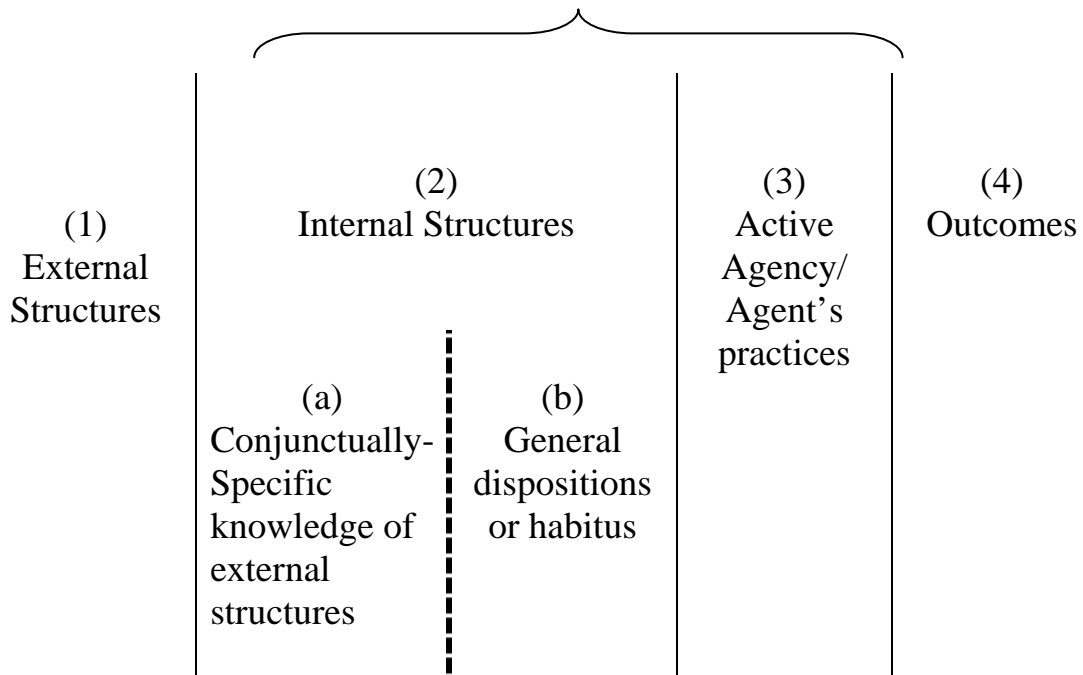


Figure (1): The quadripartite nature of structuration (Stones, 2005: 85)

These four components are external structures as conditions of action, internal structures (i.e. within the agent), active agency and outcomes (Ibid, pp.84-85). The researcher must carefully delimit the action-horizons of the agents in situ in order to establish what they and/or the agents regard as the line between external and internal structures (Ibid, p.84) for the context studied. Position-practices within the external, autonomous structures can be considered in abstract or substantively.

External structures constitute acknowledged and unacknowledged (by the agent in focus) conditions of action and 'may be the basis for unintended consequences of action' (Ibid, p.109); the conditions may constrain or enable action by the agent in focus (Ibid). Where the external structures are completely autonomous of the agent, affecting social conditions regardless of the agent's own wishes (housing markets for example), then actions by the external agents may influence the actions of the agent in focus, but these will be independent causal influences (Ibid, p.111). Stones distinguishes these occurrences from those where the agent in focus has the physical

capacity to resist the external influence but feels that they do not have the ability to resist; these he terms as 'irresistible external influences' (Ibid, p.112). The latter was of some importance to the study on IT adoption discussed later in this paper, because whether the accountants in the organisation in focus felt that they have the ability to do otherwise than as the EU body wants, and whether in the long term they can resist the external influences on action from this external structure, was at the heart of the events described in the case study.

Internal structures in this quadripartite scheme are divided analytically into two components (Stones, 2005, p.85). The first of these is termed 'conjecturally specific internal structures' and the second 'general-disposition structures' or 'habitus' (after Bourdieu, though the previous term is preferred to distance the theory here from too close an association with practical action) (Ibid, p.87). Stones envisages the general-dispositional as something the agent draws on without thinking and so encompasses:

'...transposable skills and dispositions, including generalized world-views and cultural schemas, classifications, typifications of things, peoples and networks, principles of action, typified recipes of action, deep binary frameworks of signification, associative chains and connotations of discourse, habits of speech and gesture, and methodologies for adapting this range of particular practices in particular locations in time and space' (2005, p.88).

The conjecturally-specific relates to the role or position occupied by an agent or cluster of agents (Stones, 2005, p.89). The virtual structures of legitimation/norms and domination/power come into play here and, in this study, would cover the position and practices of accountants, IT specialists and managers within the IMC, and the rules and routines, the specific contexts of action that happen within the time and place in which they are situated (Ibid, p.90). Conjecturally-specific knowledge is gained over time - 'that is, knowledge of interpretative schemes, power capacities,

and normative expectations and principles of the agents within context' (Ibid, p.91). Such knowledge is related outwards, towards external structures (Ibid, p.90) and their overall hermeneutic structures (Ibid, p.91).

When an agent in focus acts - and this is the third component of active agency in the quadripartite paradigm - it is the 'active, dynamic moment of structuration' (Stones, 2005, p.86). The outcomes - the fourth component - are the result of active agency: structures may be changed or preserved, consequences may be intended or unintended, and the agent may be facilitated or frustrated (Ibid, p.85).

### **The Analytical Framework**

The quadripartite nature of structuration then becomes a framework for analysis of empirical material. The starting point, Stones (2005, p.117) suggests, has to be the internal structures based on the agents in focus; the conjecturally-specific and/or the general-dispositional. For example, the researcher could first identify the general-dispositional frames of meaning for the agent in focus. Then, the conjecturally-specific interpretative schemes, norms and allocation of resources of the agents in focus would be analyzed (Ibid, p.123). This would extend to include their perceptions of the external terrain and their 'networked others': the practices observable by each positional group and the relationships between them would lead to the analysis of the agent in focus as being more or less powerful, knowledgeable, critically reflective (Ibid, p.78), and identify the possibilities and constraints facing them.

The next step would be to identify the relevant external structures, and the authority and material resources at their disposal. Whether or not these structures are modifiable to a greater or lesser extent by the agents in focus, will indicate whether or not the causal influence of the external on the internal structures is independent or irresistible (Ibid, p.78). The extent to which there might exist external structure

resistance to an agent's project (as in the case of the EU and the organisation adopting IT systems sponsored by the EU below) could include the number of agents involved in the external structures, the types of power available to them and the intensity of active resistance to the project (Ibid, p.80).

Finally, the researcher should examine the outcomes and analyze the extent to which these were intended or unintended, and whether these are more or less important to specified agents (Ibid, pp.78-80); the extent to which structures (external and internal) have been modified and the extent to which rules and routines have endured.

Thus it can be seen that Stones' framework offers significant guidance for the researcher using structuration theory, whilst retaining the spirit of Giddens' original theory, where the study of the day-to-day 'immediately means 'opening out' across time and space' and accepting the necessity of 'a historical or developmental perspective and a sensitivity to variations in location' (Giddens, 1989, p.298)

## **Discussion**

Stones (1996, p.117; 2005, pp.34-40), unlike Parker (2000, p.9ff) who regards the time for structuration theory as finished, sees the theory as the basis for lively research which has barely been exploited as yet. Despite the number of commentators (Baumann, Thrift, Gregson) who see Giddens as a meta-theorist (Stones, 1996, pp.115-7) whose innovations are most relevant to the large-scale, long-term processes of society, Stones (1996; 2005), Thrift (1996) and others claim that structuration theory can be relevant to more small-scale, short-term empirical work, including the design of such studies and his approach to this has been presented above. In order to commence an evaluation of the contribution that this conception of strong structuration theory could make to future case study work, this discussion first reflects

on two attempts to apply the framework to empirical data and then on two current papers on the application of social theory in qualitative research.

### ***Study One***

A study on the institutionalisation of farm management accounting practices in the UK in the postwar period (Jack 2004) was initially approached using fusions of institutional theories and structuration based on Barley and Tolbert (1997) and Burns and Scapens (2000). The data collected revealed that different clusters of actors were acting in different ways that together contributed to the inertial state of the institution at the time of study and the theoretical frameworks were inadequate to explain the findings of the study. An early draft of Stones' chapter on Ontology (now 2005, Chapter 3) being made available, the researcher then re-cast the study in terms of strong structuration theory ontology and also drew on Stones' earlier work, *Sociological Reasoning* (1996), particularly the 'floater metaphor', which

Seeks to capture the way in which a certain type of study acquires a broader and longer perspective by means of floating over the surface of events, as if in a hot air balloon, from which one's eye is extensive but lacking in detail' (p.77).

In brief, the question of why certain accounting practices have persisted over a fifty-year time span and a wide space of action – as in the case of the use of the agricultural gross margin in UK agriculture since the 1960s - involved a taking a broad view over that time-space and the clusters of actors involved. The researcher needed to float over the structures and over the *longue durée* of their history. Yet the research also needed to be hermeneutically informed: why had the actors chosen to reproduce the

institution over the years in this form? As noted above, structuration studies are characterised by a concern for both hermeneutics and structural diagnostics (Stones, 2005, p.81). However, it was clear that in a farming context, accounting practices are not necessarily day-to-day actions or even thought of from one day to the next by some actors. A high level of contextualization and concentration on a very few actors would not expose why the institution persists over such a wide space and time in such a situation. A number of actors from each identified group (farmers, government, and advisors), giving overviews of their own and the industry's practices –a mid-level contextualization – were required.

The empirical findings were presented as two investigations into two episodes in the lifecycle of the agricultural gross margin. The first investigation was an historical review of contemporaneous literature and documentation covering the episodes of initiation and implementation c.1960 and the episodes of institutionalization, which was completed c.1972 (when Britain joined the European Economic Community and the Common Agricultural Policy (CAP) regime). The second investigation covered the present day, which could be characterised as a period of apparent inertia and is an episode where the institution could be on the verge of change arising from external pressures. Thus the two episodes of institutionalisation and of current position-practices – which may or may not be on the verge of change - were covered. This follows Stones' (2005, p.82) advice that 'one could imagine focusing in detail on two events separated by: (i) a long period of time; or (ii) large tracts of space, that can be demonstrated to have a relation to one to the other which is identifiably a relation of structuration'. This chimes with one of Giddens' key concepts that 'all social life is episodic' (1984, p.244). He says that 'in referring to the type of social change



involved in an episode I mean to indicate both how intensive and how extensive it is...how profoundly a series of changes disrupts or reshapes an existing alignment of institutions and how wide-ranging such changes are' (p.246). By then exploring more deeply the aspects of signification, legitimation and dominance within the institution and its clusters of actors the author was able to successfully achieve a rich analysis of the nature of the accounting practice (Jack, 2005).

### ***Study Two***

The second case study is about the experience of introducing an ERP system into the Industrial Modernization Centre (IMC), the executive body of the Industrial Modernization Programme (IMP) jointly funded by the EU and the Government of Egypt (Kholeif, 2005). This study, taken from the viewpoint of the agents in focus (the accountants in the Finance Department), covers a short timespan, but within that short time (2001-2005) presents a failed attempt to establish organizational structures. The Finance Department had a dominant role in the running of the organization, but this was insufficient either to resist the external pressures placed by the governments of the EU and Egypt or the internal pressure exerted by the component managers. The ERP system, chosen as the means of interpreting the IMC's role in the IMP, failed to gain legitimacy with either cluster of agents, and the outcomes were a system that suited the way the component managers wished to work and the imposition of the Intranet-based system created by those put in place by the EU Commissioners. The Finance Department contained agents more knowledgeable about the possibilities and functions of an ERP system, but less knowledgeable about the overall aims and ambitions of the Euro-Mediterranean Process. The EU, although an external agent, had greater legitimacy through its broader programmes and established structures, and

through the resources - in terms of money and established procedures - than the Finance Department. The component managers had greater legitimacy in their position-practices, as they were more directly carrying out the work of the IMC with businesses; thus they were able to more clearly define their role as being separate from that of the Finance Department and not integrated with them, and so simplified the practices of the Finance Department to being that of information provider.

Thus, we have a clear outline of what Stones (2005, p.75) terms the quadripartite nature of structuration. The external agents (the EU, Egyptian government and vendor) provided the conditions of action. The agents in focus were attempting to create organizational structures, rules and routines to govern action, but were in turn acting in accordance with general dispositions (as accountants and former corporate employees) and performing conjecturally specific actions (setting up an ERP system) that reproduced familiar structures from their past. The outcomes were unintended, but arose from the resistance generated between the structures and actions envisaged by the external agents and between internal agents influenced separately by external agents and the agents in focus.

The data collection for this study was carried out before the publication of Stones' book in 2005. However, the researchers were informed by, and intended to use, structuration theory and institutional theories in their interpretation. Strong structuration theory gave an enhanced analysis of the actions and structures observed, by allowing the analysis to stretch into the conditions of action set by the external agents to become a more substantial element of the analysis. However, had Stones' framework (see above; Stones, 2005, p.75ff) been used from the start of the project, then it would indeed have guided the questions and framework of the research, sensitizing the researchers to ask further questions concerning the role of the EU and, perhaps, directing the research to include more interviews with the external agents

themselves. The sliding scale image would guide the researchers to position the research - to severely delimit it (Stones, 2005, p.78) - and thus sharpen the analysis obtained.

Had the EU Commission (in the Euro-Mediterranean Partnership) been chosen as the agent in focus, then we would have moved up the sliding scale and the study would have been more of a 'floating' study (Stones, 1996, p.77) and less deeply contextualized. The relationship between the EU and Egypt stretches over a much longer timescale than the existence of the IMC, and is bound with general policies of democratization, trade agreements and modernization. We would have 'touched down' (Stones, 1996, p.77-8) in the IMP and seen just one example of what Lister (1997, p.70) called 'the awkward development of the EU's Mediterranean policy' and what Youngs (2002, p.54) claims is the EU's lack of 'effort to work out a strategy to encourage a type and form of economic engagement conducive to prompting political change', the underpinning reason behind EU investment in the south Mediterranean region. Were the researchers to go further up the sliding scale again, into the realm of ontology-in-general, then this same study could be viewed from above as part of the working out of ideologies of democratization and modernization.

In both studies, the use of strong structuration theory ideas enhanced the analysis of the data available but by themselves they are not sufficient to fully evaluate the framework and its potential. In order to fully evaluate the strengths and the weaknesses, research should be carried out that is designed as a structuration study from the outset following the principles in the offered framework: the potential of this method is that it both expands the sensitivities of the researcher to the actors and structures under observation whilst imposing a level of discipline on the qualitative researcher.

*In the context of current papers*

There are two recent papers which indirectly offer support for the use of strong structuration theory in qualitative case study research. In the first of these, Ahrens and Chapman (2006, p.837) are concerned with the process of research in which

‘to generate findings that are of interest to the wider management accounting research community, the qualitative field researcher must be able to continuously make linkages between theory and findings from the field in order to evaluate the potential interest of the research as it unfolds. This ongoing engaging of research questions, theory, and data has important implications for the ways in which qualitative field researchers can define the field and interpret its activities’.

They observe that qualitative field study is not simply empirical but a profoundly theoretical activity where the task for the researcher and writer is ‘to express the field as social and not simply to clarify it’ (p.819). Researchers should avoid a banal application of theory to findings, implying relevance but instead use the findings to draw out new theoretical insight into management practices (accounting in this instance). Their paper is salutary reading for the qualitative researcher.

Stones’ (2006) framework for substantive research that is theoretically informed is in sympathy with the views of Ahrens and Chapman (2006). What is being offered in the strong structuration framework is an approach (not a prescription) for carrying out field work that envelopes data, theory and research problems. The conflation of ontology and method is avoided (Ahrens and Chapman, 2006, p.822), as Stones’

framework is developed from strongly argued ontological grounds and the insistence on combining hermeneutics and structural diagnosis (Stones, 2005, p.81). Although only one theory is applied, rather than multiple theories as Ahrens and Chapman prefer to see (p.823), that theory is complex and many layered. Domains must be strictly delineated (Stones, 2005, p.82.; Ahrens and Chapman (2006, p.827). Thus strong structuration theory appears to offer an approach to field studies that is both disciplined and non-trivial, and thus in tune with best practice as set out in Ahrens and Chapman's paper.

The second paper, by Pozzobon and Pinnsonneault (2005) is entitled 'Challenges in conducting empirical work using structuration theory: learning from IT research' is interesting because it broadly comes to the same conclusions as Stones (2005). They suggest concrete directions for improving empirical research using structuration theory. Firstly that researchers should hone in on three sensitising devices: duality of structure, time/space and actors' knowledgeability. Secondly, employing both narrative and temporal bracketing either fine-grained or broad-grained which is similar to the ideas of levels of contextuality employed by Stones (1996). They observe (p. 1369) that:

The use of ST has helped IT researchers to understand better how technologies provide meaning, are used to exercise power and legitimize certain outcomes to the detriment of others, and how people produce or reproduce or enact organizational practices by using certain technological properties and not others.

These findings, which are closely aligned to the approach taken by Stone, support the potential relevance of strong structuration theory in organisation, management and accounting studies.

However, the paper by Pozzobon and Pinsonneault (2005) also indicates a trend in recent structuration studies in management and accounting. Pozzobon (2004) in his review of structuration theory in the management literature concludes that the theory has “often been appropriated by researchers in strategy not as the primary theoretical foundation but as a broad framework or envelope, as a general premise incorporated into existing approaches or as an integrative theoretical tool”. He also notices that there is a greater concentration of papers c.2000 than earlier, suggesting an increasing adoption of Giddens’ ideas: what is noticeable is that the majority of these papers draw on earlier organisational writers and the Giddens’ earlier works as their primary sources. Very few, if any, draw on criticism or thinking from sociology in the last decade. The latest sociological work cited by Pozzobon and Pinsonneault (2005) is Cohen (1989). Similarly, in accounting research using structuration theory, no papers with the exception of Scapens and Macintosh (1996) touch on the extensive critical work on Giddens since 1984, even where such works as Bryant and Jary (1996) are cited. Very few in the accounting field draw on his later work on modernity (with the exception of Seal (2003); Seal, Berry and Cullen (2004)). The primary source for accounting researchers is Roberts and Scapens (1985) paper. Therefore, the methodological developments of Stones, Cohen, Thrift and others and a number of critical debates have been bypassed: one contribution of this paper is to draw recent sociological research into the organisational domain.

## **Concluding Comments**

In 'The Constitution of Society', Giddens (1984, p.231) described structuration theory as being a 'sensitizing device' rather than a prescriptive approach to analytical research. A number of writers have been dissatisfied with this claim, and despite critics who claim that structuration theory is not meant for substantive research, there are those, including Stones, who counter-claim that substantive, empirical study should be, and is, possible (1996, p.117; 2005, pp.75, 121ff). Stones' (2005) strong structuration model elucidates how empirical work may be carried out using a reinforced version of the ontology offered by Giddens, based on the criticism and thinking of subsequent structurationists. This paper is aimed at introducing this approach to case study research in organisations, management and accounting, by assessing its potential and commending its use. The authors have not attempted to assess its critical weaknesses: in order for that to be possible, empirical research must be carried out using the approach and the findings of that research used to evaluate the framework. Organisational, management and accounting research is ideally suited for this task: by their nature, organisations are placed in the meso-level subject to the pressures of external institutional and societal actors and structures and vulnerable to the actions of its actors who might at any point choose to do otherwise.

## **Footnotes**

1. Cohen (1989, p.210) sets out the minimum definition of institutionalised position-practices as being an observable positional identity with associated prerogatives and obligations; clusters of such practices; other interrelated incumbents of position-practices; reciprocities between incumbents of clusters of position-practices.

## Bibliography

Ahrens, T., Chapman, C., 2006. Doing qualitative field research in management accounting: positioning data to contribute to theory. *Accounting, Organizations and Society*, 31 (8) pp.819-841.

Baxter, J.J., Chua, W.F., 2003. Alternative management accounting research - whence and whither. *Accounting, Organisations and Society*, 28 (2-3), 97-126.

Berger, P.L., Luckmann, T., 1967. *The Social Construction of Reality: a Treatise in the Sociology of Knowledge*. Penguin University Books, Harmondsworth.

Bhaskar, R., 1979. *The Possibility of Naturalism: a Philosophical Critique of the Contemporary Human Sciences*. Humanities Press, Atlantic Highlands.

Bowker, G.C., Star, S.L., 1996. How things (actor-net)work: Classification, magic and the ubiquity of standards, *Philosophia*, 25 (3-4), pp.195-220

Cohen, I.J., 1989. *Structuration Theory: Anthony Giddens and the Structuration of Social Life*. MacMillan, London.

Giddens, A., 1984. *The Constitution of Society*. Polity Press, Cambridge.

Giddens, A., Pierson, C., 1998. *Conversations with Anthony Giddens: Making Sense of Modernity*. Blackwell, Oxford.

Jack, L., (2004). *The Persistence of Post War Accounting Practices in UK Agriculture*. Unpublished Thesis. University of Essex.



Jack, L., 2005. Stocks of knowledge, simplification and unintended consequences: the persistence of post-war accounting practices in UK agriculture. *Management Accounting Research*, 16 (1), 59-79.

Kholeif, A. (2005), 'Enterprise Resource Planning (ERP) Implementation and Management Accounting Change in a Transitional Country: An Interpretive Case Study from Egypt', Unpublished PhD Thesis, the University of Essex

Lister, M., 1997. *The European Union and the South: Relations with Developing Countries*. Routledge, London.

Miller, R., Mishrif, A., 2005. The Barcelona process and Euro-Arab economic relations: 1995-2005. *Meria*, 9 (2). Article 6 available on-line at <http://meria.idc.ac.il/journal/2005/issue2/jv9no2a6.html#Rory>, accessed 31 January 2006.

Parker, J., 2000. *Structuration*. Open University Press, Buckingham.

Pozzebon, M., Pinsonneault, A., 2005. Challenges in Conducting Empirical Work

Pozzobon, M. (2004). The influence of a structurationist view on strategic management research. *Journal of Management Studies* vol.41, No.2 pp.247-272.

Roberts, J., Scapens, R., 1985. Accounting systems and systems of accounting: understanding accounting practices in their in their organisational contexts. *Accounting, Organisations and Society*, 10 (4), 443-456.

Scapens, R.W., Macintosh, N.B., 1996. Response to Boland's interpretative act. *Accounting, Organizations and Society*, 21 (7/8), 675-590.

Stones, R., 1996. *Sociological Reasoning: Towards a Past-Modern Sociology*. MacMillan, London.

Stones, R., 2005. Structuration Theory. Palgrave, London.

Thrift, N., 1985. Bear and mouse or bear and tree? Anthony Giddens' reconstitution of social theory. *Sociology*, 19 (4), 609-623.

Thrift, N., 1996. *Spatial Formations: Theory, Culture and Social Spaces*. Sage, London.

Using Structuration Theory: Learning from IT Research. *Organization Studies* 26(9), pp.1353-1376.

Whittington, R., 1992. Putting Giddens into action: social systems and management agency. *Journal of Management Studies*, 29 (November), 6.

Youngs, R., 2002. The European Union and democracy promotion in the Mediterranean: a new or disingenuous strategy? *Democratization*, 9 (1), 40-62