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Testing the limits of structuration theory in accounting research

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ABSTRACT

In 1985 I published a paper in *Accounting Organizations and Society* with Bob Scapens titled *Accounting Systems and Systems of Accountability; understanding accounting practices in their organisational contexts*. The paper suggested the potential usefulness of Anthony Giddens' structuration theory for efforts to understand accounting in its organisational contexts. Rather than engage in a further review of the use of structuration theory in accounting, this paper sets out to test our original proposition as to the usefulness of Giddens ideas for accounting research. I explore three points of possible criticism in the paper. That structuration theory does not take the 'agency' of accounting sufficiently seriously; that Foucault and Lacan allow us to get much closer to the ways in which accounting information works back upon human subjects; and that Giddens and accounting share a lack of ethics.

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This opportunity to revisit earlier work, in this instance introducing structuration theory to accounting research (Roberts and Scapens, 1985), is very welcome. By way of an introduction I want to say a few things about the context in which this early paper was written. I had done a PhD with David Knights at UMIST which had drawn extensively on Giddens' work, and was waiting for my viva when Bob Scapens telephoned to ask if I would be interested in a research position working on an ESRC funded grant on the use and usefulness of accounting information in divisionalised UK companies. Bob Scapens imagination for the research was that it should attempt to follow what were then relatively new injunctions to explore accounting in its organisational and social contexts (Burchell et al., 1980). My management degree had done little more than try to teach me the non-intuitive art of double entry, but it was apparently my organizational research skills that would be valuable on the project.

Our field research consisted of a whole series of case studies in the north west of England in companies like Pilkington, Turner and Newall, and BICC. A number of memories from the research are still strong. One is of a cable factory floor, the size of several football fields, stuffed to the brim with different forms and types of cable in various stages of manufacture. Having had sight of this I could more readily understand the urgency with which the implementation of new operations management and accounting systems was being pursued. They were needed to trace and track, and then cost and price the

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vast number of jobs that were moving through the factory, and often disappeared along the way as a consequence of the valuable copper they contained (Scapens and Roberts, 1993). One cue for differentiating between accounting systems and systems of accountability came not only from the struggles in this factory to implement new systems, but also from a conversation with a works accountant at a brake linings factory. Throughout our interview people came into his office and left packs of figures on his desk, to the point where I began to imagine that he had perhaps staged managed this to show me how useful he was. Asked what he did with the growing pile of numbers he pointed to a metal cupboard behind him. It was clear from this that one could infer neither the *use* nor *usefulness* of accounting information simply from its existence. A third memory is of a lone accountant working for a Foundry that made engine turbine blades near Birmingham; his problem was how to persuade his engineering colleagues that accounting information could be useful. The problem was intractable since as engineers they believed that accounting was tangential to their primary concerns, and so did not listen to him. It seemed that accounting did not always automatically provide the terms of reference for organisational conversations. In another firm we observed the peculiar tensions set up by accounting in the relationships between production managers seeking to minimise costs through long product runs, and marketing managers seeking to maximise revenues through responding rapidly to customer demands. These tensions were then compounded by a disabling game of 'pass the inventory' that preceded the closing off of half-year and year-end accounts (Roberts and Scapens, 1990).

Within all these plant level studies was the hovering presence of distant head offices, and beyond them the demands of shareholders. Many decisions and performance imperatives seemed to emanate from elsewhere and to a high degree it was accounting information, and how it was then used, that allowed (or otherwise) these distant interests to get a purchase on the messy realities we were studying. In the companies we visited, divisionalisation was at the time an ongoing experiment in the internal organisation of accounting entities around plants or profit centres. For the most part, however, it was not yet a reality in terms of the practice of accountability. Market power had allowed these companies to be price setters but the fruits of monopoly or oligopoly were then 'shared' throughout the hierarchy. Multiple levels of management dining rooms, a lack of product focus and customer service, and endless struggles between centralisation and decentralisation, between different functional groups, and between management and unions all smelt strongly of the fading and now obviously inefficient glories of the British Empire along whose conduits these firms had grown. Most if not all of these companies no longer exist; which possibly says a great deal about the consequences that subsequently flowed from the inadequate grip that accounting seemed to have upon their managers and their practice. Only later was I able to observe how accounting information could be used by head offices in such a way as to enforce a divisional or unit company accountability that secured internal 'efficiency' whilst retaining all the benefits of market power (Williamson, 1975; Roberts, 1990).

It was on the basis of this empirical work that, towards the end of the project, we began work on the structuration paper. Giddens has proved useful to management and accounting scholars in part because of the synthesis he offers of the founding fathers of sociology – Marx, Weber and Durkheim – and the critical, interpretative and functional traditions that flowed from their work. In the context of our case studies, structuration theory appeared as a potentially useful way to think about the role that accounting played in the structuring of both the individual and departmental relations that we had observed. Our focus was organisational and 'strategic' in the sense that Giddens uses this term; we wanted to convey the central role that accounting seemed to play in the making and remaking of these organisations. Through the lens of structuration theory accounting could be seen to serve as a core structure of 'signification' which was drawn upon as a ready-made, but very particular set of meanings through which to make sense of organisational events. Its 'legitimacy' seemed to be implied in its ability to mediate and translate between a variety of functional languages and associated activities – sales, marketing, production – by providing authoritative norms or standards for the evaluation of performance or investments. Finally, accounting could be thought about as an aspect of structures of domination which represented, carried and imposed distant interests and made them count.

These three aspects of accounting structures must then be understood within Giddens' core concept of 'the duality of structure' through which he seeks to take account of the influence of structures on conduct whilst retaining a central role for human agency in the production and reproduction of organisational and social life. Giddens is opposed to forms of explanation or theorising that 'derogate the lay actor' or suggest that society works 'behind the backs' of people. On this basis he is critical of functional or managerial explanations which invoke the 'needs' of organisations or society to explain why things are as they are; such explanations treat individuals as mere socialised puppets whilst masking the interests of particular groups behind seemingly universal functional imperatives. Giddens is equally critical of radical structuralist modes of explanation that suggest that human agency is wholly determined by macro historical forces. Following his notion of the 'duality of structure' we could argue in our 1985 paper that the organisational realities we had observed in our case companies were *only* 'produced and reproduced' through the routine interactions of people, including those we had interviewed. Accounting could be seen to play a central role in the patterning of organisational life as individuals drew upon its 'virtual' structures of signification, legitimation and domination to frame what had, should and must happen within their relationships. However, these virtual structures of accounting were themselves only produced and reproduced through being drawn upon in this way, such that the 'seed of change is there in every act'. It was this latter concern with preserving a proper space for human agency in explaining the production and reproduction of organisational life that we sought to express in the paper's title – '*Accounting Systems and Systems of Accountability*'. We wanted to shatter accounting's self image as a neutral and innocent observer of organisational reality; accounting does not work by itself in organisations but rather is effective only through being drawn upon in interaction to shape how and what is seen, to advertise the norms of performance set for self and others, and to frame and represent different interests. Accounting, we argued, becomes central

to organisational life by providing the terms, standards and means for interpersonal and inter-group *accountability* – the ‘giving and demanding of reasons for conduct’ (Macintosh, 1995).

1. Testing the limits of structuration theory

Although we did not entertain this at the time, it is pleasing to see how other accounting researchers subsequently found structuration theory useful for their own explorations of accounting in its organisational contexts (Macintosh and Scapens, 1990). Rather than merely echo the valuable review of this work that Englund and Gerdin (2013) provide, in what follows I want to reflect back on this early paper to test its limits and the limits of structuration theory itself as a vehicle for developing our understanding of accounting.

From the perspective of twenty five years one possible criticism would be to say that we did not make enough of Giddens’ work in exploring the importance of accounting as a technology of representation. This comes through most strongly in his analysis of domination, and the distinction he makes between ‘allocative’ and ‘authoritative’ resources (Giddens, 1981). The major forms of allocative resource are identified by Giddens as the material resources of the environment, the means of material production, and produced goods. It is immediately obvious that accounting is absolutely central in making such transformations possible. It furnishes managers with the means of making such transformations, such that beyond the smallest of enterprises such transformations would be literally impossible without the use of accounting information as an allocative device. Similarly Giddens identifies the organization of ‘social time-space’ along with the reproduction of the human body, and the organisation of human life chances as the major authoritative resources. In at least the first and last of these accounting is again critical; quite literally it provides for/allows the spatial and temporal organisation of production, and as part of this establishes a hierarchy of both status and reward that does much to shape human life chances. Viewed in this light one might conclude that perhaps the 1985 paper was too local in its focus, too organizational and strategic, and in this way understated the central importance of accounting in the production and reproduction not just of organisations but of society. In what follows I want to develop this critique further by exploring three areas where, in my own work I have seemingly encountered the limits of structuration theory and, in doing so, have turned to the work of others.

2. The agency of accounting?

One of the most interesting conclusions to emerge from the Englund and Gerdin review is that accounting researchers have possibly abused or misused structuration theory in how they have conceptualised accounting. The key issue here concerns what Giddens calls ‘modalities of interaction’ – the linkages or linking mechanisms that allow people in interaction to draw upon the always *virtual* structures of signification, legitimation and domination. Englund and Gerdin (2008) and Englund et al. (2011) argue that, as a ‘modality of interaction’, accounting should be understood as both ‘interpretative schemes’ (frames of meaning for making sense of the ‘results’) and ‘norms’ (standards by which to judge both self and others). For Giddens these are present in ‘actors stocks of knowledge which actors draw upon in the production and reproduction of interaction’ (1984, p. 29). On the basis of this understanding of ‘modalities of interaction’ as cognitive Englund and Gerdin are then troubled by researchers (cf. Caglio, 2003; Tollington, 2006) who treat accounting artefacts – written rules or accounting systems – as themselves a modality of interaction since this is to give the power of agency to things rather than people.

Englund and Gerdin’s observations are in line with our 1985 paper. We had in mind people drawing upon accounting as an interpretative scheme and set of norms in seeking to shape their relationships with each other, and the power effects that flowed from this. With the wisdom of hindsight, and in particular in the light of more recent accounting research inspired by Actor Network Theory, the thought that I would like to explore here is whether structuration theory in this way refuses to recognise, or allow us to fully conceptualise how accounting functions as an ‘actant’. This is the term used by actor network theorists to describe the agency of non-humans. Whether or not accounting can be ascribed agency in its own right, or is only powerful by being drawn upon by human agents is a central issue for accounting research.

It may be coincidental, but in their defence of Giddens’ strict definition of modalities of interaction as the preserve only of human agents, Englund and Gerdin leave out the third modality of ‘facility’ which allows actors to draw upon virtual structures of domination to shape relations of power. However, it is in relation to our understanding of power that Latour, for example, points us in the direction of taking the agency of objects more seriously. Latour argues that it is only by taking fuller account of the agency of objects that we can bring substance back to the analysis of power since it is here that one finds the ‘practical means, that is the mediators, through which inertia, durability, asymmetry, extension, domination is produced’ (2005, p. 85). Human agency is still there but for Latour its defining feature is the way that actors ‘are made to act by many others’ (2005, p. 46) including non-human ‘actants’. In developing structuration theory Giddens was seeking to avoid the error of ‘reification’ which is to ascribe the power of agency to that which is humanely produced. Latour too is careful to insist that taking account of the agency of things is not to deny human agency but only to understand its heterogeneous nature. Thus whereas accounting’s public image is that it is a mere carrier of information – an ‘intermediary’ to use ANT terms – Latour is here suggesting that in practice it plays a less innocent ‘mediating’ role as it passes things between humans. This possibly brings us closer to the power of accounting even if in doing so we have to see how accounting in these various forms ‘participates’ in agency as something that ‘might authorize, allow, afford, encourage, permit, suggest, influence, clock, render possible forbid and so on’ (2005, p. 72). At least superficially, it seems plausible to suggest that as well as achieving a

subjective presence, or as part of realising this presence as norm or interpretative scheme, the object forms of accounting – spreadsheets, budgets, investment proposals – can be seen to embody these too, and in doing so lead us to act in different ways.

As I was writing this I decided to have a look at a recent review of ANT as it has been used in accounting research by Justesen and Mouritsen (2011). Much to my surprise I found this translation of ANT into the terms of structuration.

The duality between actor and structure so well developed in structuration theory suggests that accounting calculations and systems are modalities between structures of signification, domination, and legitimation, and interact through communication power and sanctions. Accounting systems are drawn on within systems of accountability where they stabilise the recall of structures, which are then, via the duality of structure, media for and outcomes of interaction. Accounting systems are modalities, i.e. mechanisms that reflect the language, the resources and the norms pertaining to a structured social system (2011, p. 181).

So either by refusing structuration and turning to ANT, or by allowing the possibility that accounting in its objective forms is a ‘facility’ to use Giddens’ terms, it seems that we may be able to get closer to understanding the power of accounting. Accounting in its various material forms – Accounts themselves, or particular fashions of accounting representation – historical cost/fair value, or accounting standards, or accounting systems – are all made by humans at some point and in this way have embodied in them all sorts of interpretative and normative assumptions, and reflect or cut across various structures of power. However, once objectified these ‘artefacts’ subsequently both lead and/or offer all sorts of resistances to human agency. We do not have to accept that such accounting is determinant of human action but we can perhaps give greater empirical attention to its weight and to how it pushes human agency in one direction or another despite our wishes (Mouritsen et al., 2009). Long before ANT inspired accounting research Anthony Hopwood expressed a similar thought when he observed:

By moulding the patterns of organisational visibility, by extending the range of influence patterns with the organisation, by creating different patterns of interaction and interdependence and by enabling new forms of organisational segmentation to exist, accounting was seen as being able to play a positive role in both shifting the preconditions of organisational change and influencing its outcomes, even including the possibilities for its own transformation. (1987, p. 228)

At the very least accounting research needs to pay much closer attention to the empirically very variable ways in which accounting information conditions human agency.

3. Accounting as a system of surveillance

Whilst ANT or a revision of structuration to take fuller account of accounting as an actant that participates in human agency, possibly has the potential to take us closer to understanding accounting than our original paper did, for me neither offers us an entirely convincing account of human agency. The second area in which I have felt the need to go beyond ST has been in seeking to understand how accounting works back on those who are subject to its representations. At about the same time as we published the structuration paper, I was also reading Foucault’s *Discipline and Punish* and its focus on surveillance offered an attractive but alternative way to think about how accounting systems work to create accountability. Whilst Giddens focuses on how structures are drawn upon and reproduced in interaction – say between a boss and subordinate – Foucault’s analysis of surveillance offered a way to think about the wider ‘field of visibility’ that accounting creates to which boss and subordinate are both subject. Giddens (1981) describes Foucault’s analysis of surveillance as ‘perhaps the most important’ writings on administrative power since Weber, and yet immediately qualifies this praise by pointing to his objections to Foucault’s work. These focus on what Giddens describes as the ‘confusion which structuralism helped to introduce to French thought, between history without a *transcendental subject* and history *without knowledgeable human subjects*’ (1981, p. 171). So for Giddens the prison or clinic are described by Foucault ‘as if they were agents, forces of history with their own volition and needs’, and of course the primary aim of Giddens’ notion of the ‘duality of structure’ is precisely to avoid the ‘determinism’ that such structuralist forms of explanation imply by insisting on the central role of human agency in the production and reproduction of society.

In his own use of the term ‘surveillance’ Giddens (1981) emphasises the importance of differentiating between the accumulation of information by a collectivity with the associated power generated by time space distantiation, and the supervision of a subordinate by a superior within a collectivity. Surveillance is an important concept, he suggests, precisely in the way that it points to the joint, and possibly mutually reinforcing, power effects of these two aspects. The ‘merging’ of these two forms of surveillance, he suggests, makes for a much more ‘anonymous form of control’ (1981, p. 176). One can suggest that, paradoxically, Giddens’ ‘methodological bracketing’ of the analysis of strategic conduct (interpersonal forms of surveillance) and institutional analysis (the accumulation of information by a collective) gets in the way of seeing this merging, and in this way possibly blinds us to an important aspect of the structuring of interaction.

By contrast Foucault’s analysis of the ‘how’ of power allows us to see very directly the ways in which structures are drawn upon in interaction. The quote that I have repeatedly used from *Discipline and Punish* is the following:

'He who is subjected to a field of visibility, and who knows it, assumes responsibility for the constraints of power, he makes them play spontaneously upon himself. He inscribes in himself the power relation in which he plays both roles.' (1979, pp. 202–203)

Giddens analysis of domination is grounded in his concern to emphasise the centrality of praxis – the 'transformative capacity' of action – in the reproduction of social life; it is this that implies that control will always be a dialectic since as an agent I retain, in almost all circumstances, the capacity to 'make a difference'. What Foucault's analysis of the 'how' of power suggests, however, is how I so readily, and possibly inadvertently, collude in foreclosing these potentials. As discipline power works either through the force of trained habit or through the subject's *anticipation* of its exercise. One works manager in our 1980's study proudly told us how he had taken himself off to night class to learn accounting in order to be better able to argue with (resist) the works accountant. He seemingly did not recognise how, in embracing accounting's frame of relevance, he rendered the presence of the accountant less necessary (Scapens and Roberts, 1993). The chief executive who rehearses possible questions in advance of his consequential meetings with major investors, does not typically recognise how, in doing so, he is remaking himself in the image of investor desire (Roberts et al., 2006). From this perspective Foucault offers us sight not of the determinism of structures but rather of how we come to 'practice power upon ourselves and upon each other'; of how we become 'the principal of our own subjection'. This is arguably a more complex and awkward conception of agency, and resistance, that in a way takes practical consciousness more seriously than Giddens' himself.

3.1. The 'lure' of accounting

In my most recent work I have tried to push Foucault's analysis of visibility as this might allow us to understand the operation of accounting systems even further by seeking to understand quite why, as humans, we are so vulnerable to the visibility that accounting creates. At the same time this work arguably develops Giddens' rather cursory treatment of the unconscious as the desire for 'ontological security'. In the light of my earlier discussion of accounting artefacts as 'actants', this work has sought to better understand how and why we let accounting affect us in the way we do (Roberts, 2005; Roberts, 2009). Here it has been the work of Lacan (1977) that I have found most valuable and, in particular, his analysis of what he calls the 'imaginary'. By this he means not what we imagine but rather the human tendency to identify with images; to be caught by the 'lure' of certain images or the gaze of others.

Unlike a great deal of normative accounting research whose aim seems to be to enhance the capacity of accounting techniques to capture reality more accurately and appropriately, my own interest has gone in the other direction – back towards how the subject is prone to find themselves in the mirror of accounting information; and indeed are encouraged to do so. The 'true and fair' has a narcissistic aspect/effect as I look for myself, and the value of myself, in the mirror that accounting numbers offer. This could be a chief executive proudly announcing that a company has exceeded market expectations, or rather more routinely the way in which being 'in the red' is felt to reflect badly upon the self. Much of the power of accounting in organisations lies in the way in which I find, and fear that others will find my value reflected in the numbers – so that accounting information becomes a mirror that must be managed since I am my results (Tsoukas, 1997). It is for this reason that in my most recent work I have sought to make the case for 'intelligent' accountability – that we cannot manage *without* the transparency that accounting offers, but also that we cannot manage *only with* its indicators (Roberts, 2009). From this perspective accounting numbers can only ever be a pointer or indicator of areas that demand further investigation and discussion. We need to get beyond the mesmerizing 'gaze' of the numbers, in which we think the value of the self is reflected, to make intelligent use of these 'actants'.

4. Accounting without ethics

The third and final critique I want to offer of structuration theory, where it has a peculiar affinity with accounting, concerns its lack of ethics. Now at one level this accusation is completely unfair; there is something deeply moral in a theory that insists upon the central role of agency in the production and reproduction of social order. The central concept of the duality of structure arguably avoids both the omnipotence of voluntarism and the irresponsibility of determinism. The theory is attractive in part because it insists that we have no one but ourselves to blame for the world we produce and reproduce. In particular, with the notion of the 'dialectic of control' the theory refuses, in all but the most extreme circumstances, my all too frequent evasion of accountability and responsibility in the claim that I had no choice. Nevertheless, what is confusing and possibly confused in structuration theory is whether it is the *praxis* of agents, or the *interaction* of agents that is the foundation of the theory. As interaction there is the possibility of ethics but in structuration this is only imagined as a kind of production and reproduction of existing norms. As individual praxis, however, ethics seems to be entirely missing; implicitly the 'individual' agent is conceived of as an isolated entity. This tension appears most strongly in Giddens' later work, notably in *Modernity and Self-Identity* (1991), where there is a strong sense that, perhaps precisely because of the individual's preoccupation with keeping the narrative of the self going (with the imaginary), there is no real substance given to the other and little or no sense of obligation. Instead, in his discussion of what he calls 'pure relationships', the other is reduced to something like echo to narcissus – a transient encounter with another whose sole purpose is to briefly join in the negotiation of self identity. In my own work I have used Levinas' distinction between the ego and psyche to escape such solipsism. For Levinas the 'ego' corresponds to the self oriented account that Giddens offers of the

pure relationship where the other is treated only as a mirror of the self. However, for Levinas ethics arises from an unavoidable human sentience that simply assigns responsibility for the other in the encounter with the face of my neighbour. Sentience escapes the confines of the body image and is vulnerable to the vulnerability of the other in a way that gets under the skin; as Levinas puts it 'the psyche is the soul of the other in me'. Such an assignation grounded in sentience makes it impossible to achieve a closure of the self.

Bauman offers the following damning critique of the 'pure relationship':

'My moral duties to the partner in love multiply and swell as the *consequence* of my love. I am responsible for the effects of my love (and this is even if I leave out of account, as the partners in a 'pure relationship' often do, my responsibility for the 'side effects' my love may spawn – like, for instance, children most obviously affected by the ebbs and flows of their parents 'confluent love'). My love is *consequential*, and I accept it together with the *new and growing* responsibilities which follow. But the post-modern form of intimacy is possible only on condition that this consequentiality is denied, or refused cognitive significance, or has its authority rejected' (1993, p. 107)

For Bauman, following Levinas, whilst the ego remains enchanted with the beauty and coherence of its own apparently autonomous self image, the unconscious as human sentience is unavoidably caught up in the assignation of responsibility for my neighbour. Rather than pursue this ethical critique of Giddens further here (see Roberts, 2012) all I want to do is to point to the ways in which accounting is itself incapable of ethics in the way that it too is condemned to recognise only discrete entities rather than inter-dependencies.

Perhaps it is the fate of all representation, but it seems to me that accounting can only recognise the world by breaking it up into frozen pieces. As Weber long ago observed accounting is pre-occupied only with the accumulation of capital (as in the recent crisis it can also allow some to run off with the money before it changes its mind). People are peculiarly absent from its categories of relevance appearing only tangentially as costs or revenues per employee (Roberts, 1991). In this way accounting offers us all sorts of ready-made rationalisations for the necessity of being 'thick skinned' towards our neighbours as we enact its seeming imperative for profit (Schearer, 2002; Macintosh et al., 2009). There is of course the hope that accounting can itself be subverted from this exclusively financial focus through the development of new forms of social and environmental accounting. But here our early distinction between accounting systems and systems of accountability has proved particularly prescient for by themselves even these new accountings present a world in fragments. It is only in so far as they are used and prove useful in making possible new forms and occasions for accountability – 'the giving and demanding of reasons for conduct' – that these new accountings can possibly support ethics (Dillard and Roslender, 2011).

5. Concluding thoughts

In the above I have sought to test the limits of our 1985 proposition of the value of Giddens' structuration theory for understanding accounting in its organisational contexts. With the wisdom of hindsight I have suggested that our paper was perhaps too local, and strategic in its focus, and in this way possibly understated the pivotal role of accounting in the structuring our world. Even at an organisational level it is possible that we payed too much attention to accounting as a set of cognitive resources to the neglect of the ways in which particular frames of meaning, norms and power relations were structured into accounting artefacts. Despite or perhaps because of their lack of reflexivity, we should pay more attention to how these accounting 'actants' participate in the human agency which Giddens wished to keep centre stage. In my own subsequent work I have wanted to go beyond Giddens' framework to explore more closely how accounting shapes subjectivity, including the exercise of our ethical sensibilities.

Despite these qualifications and supplements structuration theory remains, as was intended, a key 'sensitising device' for the project of understanding accounting in its organisational and social contexts. Built into structuration theory are a whole series of lessons from the history of social science that it is vital to incorporate in our own work. He suggests that in the face of any particular empirical setting one must enquire not only into meanings, but also the operation of norms and power relations. In seeking to go beyond the limitations of Marx, Weber and Durkheim, however, he insists that the understanding of meanings should not lead to the neglect of power, at the same time as insisting that all power should not be read as illegitimate, and that perhaps the most perfect form of power is one which shapes the very way a person sees the world. All these terms hover around the notion of praxis and what for me is the profoundly creative view of practice that Giddens work carries through from Marx; that the social world is made and re-made at every instant – 'produced and re-produced' – as much in habit as in conscious thought, but always with only limited understanding of its conditions and consequences. Englund and Gerdin note that for the most part, and contrary to the orientation of our own work, most accounting researchers have used Giddens for a form of 'institutional analysis' of accounting rather than for the analysis of strategic conduct. This possibly says a great deal about the structuration of academic research and researchers for sadly it is still the case that, for the most part, accounting researchers seem happiest in the company of the accounting numbers, or at least accountants, whilst organisational researchers are happy with anything but the numbers. For this reason understanding accounting in its organisational context has and continues to prove much more difficult than was at first imagined. There is either too much or too little accounting. For this very reason, however, it remains very important that the project of understanding accounting in its organisational contexts is pursued, and within this project structuration theory remains an invaluable resource.

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