



## 25 Years of Giddens in accounting research: Achievements, limitations and the future

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### A B S T R A C T

Twenty five years ago, Giddens' structuration theory (ST) was introduced into accounting research as a reaction to the history-less, apolitical and technical-efficiency focus of traditional functionalist research. A quarter of a century later, this growing stream of research consists of some 65 published papers and has become one of the dominant alternative approaches used to explore accounting as an organizational and social practice. We review this literature based on the following two research questions; (i) what are the major achievements of this literature, and in what respects has it contributed to our understanding of accounting in relation to other alternative streams of accounting research, such as those grounded in critical theory, actor-network theory (ANT), new-institutional sociology (NIS) and practice theory? and; (ii) what are the limitations of the ST strand and, considering these (and its relative strengths), how should it be advanced in the future? Overall, we find that the mobilization of ST as a general ontological framework has generated three major and largely unique contributions, namely; (i) the introduction of a duality perspective; (ii) the conceptualization of accounting as an interwoven totality comprised of structures of signification, domination and legitimation, and; (iii) an ontological basis for theorizing how, when and why socially embedded agents may produce both continuity and change in accounting practices. However, we also conclude that it is difficult to identify a particular and distinctive empirical imprint of the ST literature, and that some of the theory's 'competitive advantages' are far from fully exploited. Based on these identified strengths and weaknesses of the ST perspective, we consider an array of directions for future scholarly effort.

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### 1. Introduction

Twenty-five years ago, Roberts and Scapens (1985) introduced Giddens' structuration theory (ST) into accounting research. By advocating a shift in focus from studying accounting systems *per se* to systems of accountability, ST was launched as a particularly useful framework for exploring accounting as an organizational and social practice (see

Macintosh & Scapens, 1990; Roberts & Scapens, 1985). And as such, ST became part of a larger 'alternative' stream of accounting research (Baxter & Chua, 2003) arguing that the de-contextualized and economically rational accounts of accounting that characterized (and still characterize) much mainstream research, needed to be replaced by a 'non-rational' (e.g. Burchell, Clubb, Hopwood, & Hughes, 1980; Hedberg & Jönsson, 1978; Hopwood, 1983), and 'interpretive' (Boland & Pondy, 1983, 1986; Jönsson & Macintosh, 1997) or 'radical' (Chua, 1986; Tinker, Merino, & Neimark, 1982) view on accounting.

A quarter of a century later, the ST-informed accounting literature consists of around 65 published papers and has become one of the dominant alternative approaches used

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