

Useful reviews of classics

Giddens' structuration theory and its implications for management accounting research

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Abstract The purpose of this essay is to briefly review the pillars and the rationale of Giddens' theory of structuration, and offer a snapshot of the impact of these ideas on research in management accounting. Conceptualised as a way of making sense of social life, structuration theory represents a sensitizing device for researchers, which has been drawn upon “in a selective way in thinking about research questions or interpreting findings” (Giddens, *Modernity and self-identity: Self and society in the late modern age*, 1991). In the following pages the duality of structure, the modalities of structuration, the concept of double positioning, the theory of the subject as well as concepts such as ontological security, routines or trust will be reviewed as essential elements of a vocabulary originally framed within Giddens' *The constitution of society* (1984). The essay ends sketching the work of Macintosh and Scapens (*Management accounting and control systems—an organisational and behavioural approach*, 1990), who broke new ground to interpret management accounting systems in light of structuration theory terms and concepts, as well as some of the more recent works in accounting that have built on Giddens' latest ideas on *The Consequences of Modernity* (1990).

Keywords Structuration theory · Agency · Duality of structure · Routine · Trust

1 Introducing Giddens' structuration theory

On trying to reconcile the apparently irreconcilable paradigms emerging within the sociological traditions, Giddens' Structuration Theory (1984) follows the lines traced by Berger and Luckmann's sociology of knowledge (1966) in affirming how

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the basic domain of social science is neither the experience of the subject, nor the existence of any form of societal totality, but social practices, where these two *realms* are incorporated and, ultimately, synthesised. The term structuration refers to the conditions governing the continuity or transformation of structures and social systems, and indicates that structure—the ‘codes’ for social actions—and agency—the activities of individual members of the systems—exist in a recursive relationship. Thus, while agents draw on structures during their processes of interaction, by performing social activities they reproduce the actions that make these practices possible.

2 The duality of structure

By proposing a comprehensive framework which attempts to subsume the orthodox subjective/objective perspectives of social theory, Giddens (1979, 1984) introduces the concepts of structure, system, and duality of structure as core elements of his theoretical design. Structures are the abstract templates which guide human behaviour in social settings). In particular, they represent the rules and resources, or sets of transformation relations, which enable the binding of time and space in social systems. Thus, systems, which *have* structures, refer to the reproduced relations between people organised as regular social practices. Agents’ interaction lies at the base of the process of structuration where social systems are produced and reproduced across varying spans of time and space. Accordingly, the constitution of agency and structure are not two independently given sets of phenomena, a dualism, but represent a *duality*. They are at the same time, the medium and outcome of the practices and activities they recursively organise in the *duality of structure*.

3 The process of structuration

Having introduced the fundamental notion of ‘duality of structure’, it is important to sketch the process of *structuration* itself. Conceptualised as a set of *rules* and *resources*, structures are organised as properties of social systems, i.e. they “comprise the situated activities of human agents, reproduced across time and space” (Giddens 1984, p. 25). Furthermore, with reference to the relationship existing between social actors and structure, Giddens points out that:

structure is not “external” to individuals: as *memory traces*, and as instantiated in *social practices*, it is in a certain sense more “internal” than exterior to their activities (...) *Structure* is not to be equated with constraint but *is always both constraining and enabling* (1984, p. 25, emphasis added)

Therefore, rather than viewing structures as an absolute impediment to action and as impersonal and objective constraints, Giddens rejects such a functionalist “paradigm” to stress how they ought to be seen as a *sine qua non* for agency to perform. Consequently, exploring the *structuration* of social systems:

means studying the modes in which such *systems, grounded in the knowledgeable activities of situated actors who draw upon rules and resources in the diversity of action contexts, are produced and reproduced in interaction* (Giddens 1984, p. 25; emphasis added).

4 The modalities of structuration

Relying on these assumptions, Giddens identifies three *modalities of structuration* (see Fig. 1), representing the three dimensions of social structures on which individuals draw in their day-to-day activity of interaction. These modalities of structuration are portrayed as *interpretive schemes* with regard to signification structure—i.e. “the core of *mutual knowledge* whereby an accountable universe is sustained” (Giddens 1979, p. 83; emphasis added), as *facilities* within domination structure—i.e. “reproduced relations of *autonomy* and *dependence* in social interaction” (Giddens 1979, p. 93) and, finally, as *norms* with reference to legitimation structure—i.e. “the actualization of *rights* and enactment of *obligations*” (Giddens 1976, p. 86). Consequently, according to Giddens's view, by relying on such structures and on the related modalities of structuration, the institutionalisation of a socially constructed order may be achieved: i.e. a frame of mutual meanings may be communicated, a system of authority and power may be established and, finally, a moral code of conduct may be recognised.

5 The key notion of power

Giddens employs the concept of modalities to link the potential of knowledgeable actors to the structural properties of institutions. Thus, whereas *interpretive schemes* are employed by individuals to communicate a frame of mutual meanings and shared understandings (within signification structure), and *norms* and moral codes are drawn upon by agents to institutionalise their reciprocal rights and obligations (legitimation structure), organisational *facilities*, i.e. the modalities of structuralisation linked to the structure of domination, are strictly related to the

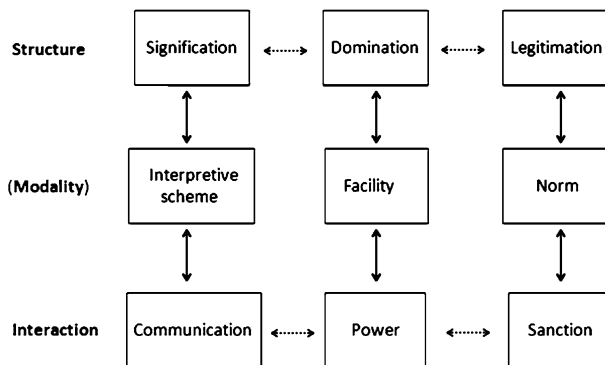


Fig. 1 Giddens three modalities of structuration

concept of power. While, in a broad sense, power is considered as the ability to get things done and to make a difference in the world, in a narrower sense, it simply implies domination. Within Giddens's theory, agency is conceptualised as being involved with power in both the broad and narrow sense. In that respect, the role of organisational *resources*, as facilities through which individuals draw upon in the exercise of power, needs to be acknowledged.

6 The concept of double-positioning

Giddens's theory of structuration has been severely criticised for a failure to provide a social fulcrum able to link the two domains, agency and structure, which are portrayed as recursively implicated in the production and reproduction of social order. In that respect, in order to avoid the conflict between structure and action and the re-establishing of the consequent dualism (Archer 1982), a clearer explanation of the linkages between the two realms is called for (Thrift 1985; Barley 1986). Since such explanation remains only implicit in the modalities of structuration, this section proposes the concept of social 'position-practice' as information repository which, being framed by an established web of norms, acts as a link between agency and structure. In so doing, they simultaneously facilitate and constrain the structuring of organisational settings.

Throughout the theory of structuration Giddens emphasises how social systems are organized as regularized *social practices*, which are sustained in encounters dispersed across time-space. Furthermore, he also underlines the fact that actors, whose conduct constitutes such practices, are '*positioned*' within a network of social relations. Consequently, it is fundamental to recognise that the interpretation of this social 'positioning' involves both time-space and relational dimensions (Giddens 1984).

Portraying 'social position' as involving "the specification of a definite 'identity' within a *network of social relations*" (1984, p. 83, emphasis added), Giddens emphasises how this concept has largely been associated with the notion of *role*. He points out his reservations about the traditional notion of role, whose contents, Giddens argues, seems too close to a deterministic view. In particular, he claims that the orthodox understanding of the notion of role is essentially linked with two perspectives, those of Parsons and Goffman, about each of which he has some doubts.¹

¹ On the one hand, he considers the Parsonian approach as a theory that links social integration too narrowly with the value consensus base. Consequently, since role is there conceptualised as 'the point of connection between motivation, normative expectations and 'values'' (Giddens 1984, p. 84), the meeting of the requirements attached to and carried by specific roles may be overlapped by the process of social integration itself. On the other hand, by identifying roles with scripts, Goffman portrays human beings as actors that move within the *dramaturgical fixity* of a role system. Thus, stressing the lack of an account of motivation which characterises Goffman's contribution, Giddens (1984) emphasises that, although routines are founded in tradition, custom or habit, they should not be conceptualised as repetitive forms of behaviour that are carried out 'mindlessly'. Agents, suggests Macintosh, "are not merely social dupes pushed around by structure, rather they are capable of acting existentially" (1994, p. 170). Thus, Giddens argues that, as Goffman himself and the studies of ethnomethodology have helped to demonstrate, 'the routinized character of most social activity is something that has to be 'worked at' continually by *those who sustain it in their day-to-day conduct*' (1974, p. 86, emphasis added).

In fact, although apparently opposed, the approaches questioned by Giddens share a particular affinity: they end up by serving the dualism between agency and structure which characterises the orthodox consensus. Both conceptions tend to stress the predetermined character of roles as pre-written scripts in which actors do the best they can within the part suited to them. For these reasons, rejecting those views as portrayed by their authors, Giddens proposes a notion of 'role' based on the *positioning* of the actors.² Thus, by emphasising the purposiveness of agents (which are *knowledgeably reflexive*) and the contextualities of interaction, he stresses the importance of social positions for the enactment of conduct that occurs in structured practices. In particular, as pointed out above, portraying *social practices* as being at the foundations of the constitution of both agency and structure, he defines a *social position* as:

a social identity that carries with it a certain range (however diffusely specified) of prerogatives and obligations that an actor who is accorded that identity (or is an 'incumbent' of that position) may activate or carry out: these prerogatives and obligations constitute the role-prescriptions associated with that position (1979, p. 117, emphasis added).

Furthermore, by asserting that the concept of 'position' is best conceptualised as 'positioning', Giddens claims its pivotal role between the realms of action and structure. In fact, whereas positions are produced and reproduced within institutionalised practices, they are repeatedly enacted by individuals within the process of structuration. In synthesis, "*social positions are constituted structurally as specific intersections of signification, domination and legitimation which relates to the typification of agents*" (Giddens 1984, p. 83, emphasis added).

Overall, stressing the *'double-positioning' of social agents*, Giddens underlines how all *individuals are simultaneously situated both in time-space and relationally*. Furthermore, pointing out that "*social systems only exist in and through the continuity of social practices*", he argues that "*their structural properties are best characterised as 'position-practice' relations*" (1984, p. 83, emphasis added). Accordingly, his ultimate purpose is to reinforce the conceptualisation of 'positioning' by attempting to overcome the weaknesses which characterise the orthodox notion of role.

It is crucial to point out how the concept of positioning portrayed by Giddens refers not only to a given range of obligations and sanctions attached to the specific social roles. On the contrary, presenting substantial links with Bhaskar's (1979) 'position-practice' notion, such social positioning need to be conceptualised as the empirical fulcrum for pivoting between agency and structure. In particular, being at the centre of the process of structuration, 'positions-practices' are viewed as slots

² Despite its shortages, Goffman's dramaturgical approach (1974) have had a certain influence on Giddens thought by affecting the concept of 'positioning' within the contextualities of interaction (Giddens 1984). In particular, since all social interaction is situated—in space and time—interaction, social *positioning* 'can be understood as the fitful yet routinized occurrence of encounters, fading away in time and space, yet constantly reconstituted within different areas of time-space' (Giddens 1984, p. 86). As a consequence, the routinized time-space characteristics of the encounters constitute institutionalised features of social systems.

informed by the active conduct of the knowledgeable incumbents, in which specific skills and competence acquire the same importance as the obligations and the rights they contribute to establish. In so doing, they involve not only a positional identity (*position*), i.e. functions, tasks, duties, rights, etc., but also a set of routinised patterns of behaviour (*practices*), i.e. activities, which incumbents perform using the abilities and skills they possess (Cohen 1989).

Finally, as emphasised by Goffman, it is important to bunch the *rules* involved in encounters within specific frames. They provide “the ordering of activities and meanings whereby ontological security is sustained in the enactment of daily routines” (Giddens 1984, p. 86). Therefore, such frames became clusters of rules that help to constitute and regulate activities, in that, by governing a number of activities of a certain type, they enable the individuation of specific ‘positions-practices’.

7 The role of agency

Although structures guide individuals’ behaviour in contexts of co-presence, that is “they are available to agents as a blueprint for action in specific time-space settings” (Macintosh 1994, p. 170), they are not deterministically given by nature, so that they are potentially alterable by agents in social interactions. This suggests to look at Giddens’ perspective on agency, where actors are conceptualised not simply as social dupes ‘governed’ by independent structures, but rather as existential beings who reflexively monitor their conduct and make choices in social settings. Furthermore, by portraying the *reflexive abilities* of individuals, Giddens points out how social agents “are not only able to monitor their activities and those of others in the regularity of day-to-day conduct; they are also able to ‘monitor that monitoring’” (1984, p. 29). Consequently, human beings act while being aware of the conditions and consequences of their actions. In so doing, they constantly display a certain potential for change “in such a manner that social codes are sometimes modified and other times altered drastically” (Macintosh 1994, p. 171).

Far from being exogenous to the individual, structure is largely internal, and is conceptualised as memory traces. Structures have no existence independent of the knowledge which agents have about what they do in their day-to-day activity, and the duality of structure enables the ordering of social setting over time and space. According to Giddens’ theory, *order* is achieved through production and reproduction of practices, of “regularized acts” (1979, p. 56), since the ‘patterning’ of social relations is inseparable from the ongoing realisation of such a process across time. For these reasons, order must not be explained using a static lens, but needs to be conceptualised in dynamic terms as the “continuity of action” (Mendoza 1997, p. 271). According to Giddens, social systems exist because they are continually created and recreated in every encounter, being the active accomplishment of subjects.

Nevertheless, in spite of the ‘theoretical’ possibility of *always making a difference*, in practice, human beings manifest a general inclination towards the repetition of routinised patterns of behaviour. Similarly to Berger and Luckmann’s

perspective, Giddens conceptualises the cultural order embodied in institutionalised routines as providing agents with that sense of stability and security which they miss in their biological code. By performing routinized patterns of behaviour, individuals avoid to monitor and reflect every time upon all the possible choices available for actions. The centrality of agency in interpreting 'the problem of order' suggests to further investigate Giddens' theory of the subject.

8 Giddens' theory of the subject

As previously described, in explaining the structuring of social settings, Giddens stresses the importance of routinised patterns of behaviour in the continuity and order of social life. As he points out, "the concern of structuration theory is with 'order' as the transcending of time and space in human social relationship; *routinization has a key role in the explication of how this comes about*" (1984, p. 87, emphasis added). As a consequence, it is extremely important to interpret the reasons *why* individuals have a "*generalized orientation* to the maintenance of routine or the continuity of social life" (Mendoza 1997, p. 273, emphasis in original). Such considerations lead the discussion towards the motivational aspects which lie behind routinisation of social practices. Eventually, they suggest a careful investigation of Giddens' *theory of the subject*.

Drawing on the Freudian perspective of personality & Erikson's ego-psychology (1963), Giddens grounded his theory of the subject in the interplay between the development of personality, the processes of routinisation, and the reflexive monitoring of action. He argued that ontological security is the basic anxiety-controlling mechanism (1984, p. 57), which is developed during the infant's pre-linguistic stage to cope with anxiety and, later, sustained through the enactment of predictable routines in social interaction. Trust is to be found in the deepest layer of ontological security and, as Giddens suggests, "the generation of feelings of trust in others, as the deepest-lying element of the basic security system, depends substantially upon predictable and caring routines" (1984, p. 53).

Importantly, the cognitive sense of safety, which individuals are looking for, is constantly created, sustained and reinforced in action through *practices*. Human behaviour is not exclusively dependent upon psychological mechanisms embedded within the personality of the individual. As Giddens argues, human agency is "mediated by the social relations which individuals sustain in the routine practices of their daily lives" (1984, p. 50). In particular, as emphasised by Giddens (1984, p. 60), "if the subject cannot be grasped save through the reflexive constitution of daily activities in social practices, we cannot understand the mechanics of personality apart from the *routines* of day-to-day life through which the body passes and which the agent produces and reproduces". This illustrates the *twofold storage of knowledge* which is maintained both as memory traces and within routinised patterns of behaviour. Thus, through routinised practices individuals satisfy their need for ontological security, while reproducing the wider organisational and societal order.

However, besides their self-reproduction through social interaction, routines as well as their level of certainty and predictability are radically disrupted in ‘critical situations’. When such episodes occur, anxiety swamps the behavioural *rituals* habitually performed within the organisation. In so doing, by creating “circumstances of radical disjuncture of an unpredictable kind which affect substantial numbers of individuals”, these events “*threaten or destroy the certitudes of institutionalised routines*” and unlock possibilities for change (Giddens 1984, p. 61, emphasis added). In this sense, change needs to be interpreted as an ongoing re-examination, although at different levels of consciousness, of the stored knowledge which provides agents with a sense of ontological security.

9 Beyond structuration theory: engaging with trust in the late-modernity

Giddens’ theory of the subject exceed the structuration framework to inform his view of social systems within the late-modernity. In doing so, Giddens places trust at the center of his perspective. The role of trust in the modern organisation derives from the way contemporary organisations engage with the complexity of late-modernity. Giddens (1990, 1991) characterises late-modernity by the intensification of world-wide social relationships which link ‘distant localities’ in such a way that local happenings are shaped by distant events and, in turn, distant events are shaped by local happenings. According to Giddens, the ‘problem of order’ in late-modernity is one of time–space distanciation, in which there is a disembedding of experiences and meanings from the local context where they emerge, while standardised and abstract dimensions of space and time come to rationalise these decontextualised activities.

Giddens identifies two types of disembedding mechanisms: *symbolic tokens* and *expert systems* (1990, p. 22), which he collectively refers to as *abstract systems* (p. 80). Symbolic tokens (money is probably the best example³) are mechanisms, which can store and transmit some sort of value, thereby enabling value to be transported across both time and space. The second type, expert systems, are “systems of technical accomplishment or professional expertise that organise large areas of the material and social environments in which we live today” (Giddens 1990, p. 27). Expert systems facilitate the establishment of social relations across vast expanses of time and space, providing abstract guarantees of expectations through the development of their own expertise and cadres of experts who further stretch social systems.

The complexity of late-modernity requires two forms of trust: a confidence in the reliability of (i) specific individuals (*personal trust*) and (ii) abstract systems (*system trust*). Importantly, these two forms of trust are often interdependent, as individuals are usually the *access points* for the systems, and through face-to-face contacts such individuals can absorb risk by assuring potential users that these systems are trustworthy (Bachmann 2001). Thus, whereas face-to-face contacts represent an

³ According to Giddens, money “provides for the enactment of transactions between agents widely separated in time and space” (1990, p. 24).

important source of system trust, the strength of stable and anonymous standards of expertise, together with established rules and procedures, can also contribute to reinforce personal trust.

10 Giddens' theory as sensitizing device: implications for management accounting research

Building on the contributions of Roberts and Scapens (1985), Macintosh and Scapens (1990) interpret management accounting systems in light of Giddens' structuration theory. In particular, drawing on Giddens' key concepts of *duality of structure* and *structuration*, they portray structuration theory as indicating "the ways in which accounting is involved in the institutionalization of social relations" (p. 474). In so doing, they argue that "management accounting systems represent modalities of structuration in the three dimensions of signification, legitimation and domination" (1990, p. 462).

Importantly, although separable analytically, the three dimensions of structure proposed by Giddens are, in practice, inextricably linked. As explained by Macintosh and Scapens, these dimensions can be drawn upon in interpreting the nature and the role of accounting practices:

command over the management accounting process, for example, is a resource which can be used in the exercise of power in organisations. Drawing on the domination structure certain organisational participants hold others accountable for particular activities. Management accounting is a key element in the process of accountability. However, the notion of accountability in management accounting terms makes sense only in the context of the signification and legitimation involved in management accounting practices. Organizational participants make sense of actions and events by drawing upon meanings embedded in management accounting concepts and theories. Furthermore, management accounting gives legitimacy to certain actions of organizational participants (Macintosh and Scapens 1990, p. 457).

As suggested above, Macintosh and Scapens conceptualise management accounting practices as "modalities of structuration", i.e. having a pivotal role in the recursive relationship between agency and structure along the three dimensions of signification, legitimation and domination. In particular, individuals have the potential to draw on accounting practices as *interpretative schemes* for communicating meanings and understandings within the *signification* structure (see Fig. 1). Management accounting provides managers with a means of understanding the activities of their organization and allows them to communicate meaningfully about those activities. As such, a management accounting systems is an interpretative scheme which mediates between the signification structure and social interaction in the form of *communication* between managers. The signification structure in this case comprises the shared rules, concepts, and theories which are drawn upon to make sense of organisational activities.

Looking at the *legitimation* structure, Macintosh and Scapens (1990) propose that accounting systems participate in the institutionalization of the reciprocal rights and obligation of social actors. In so doing, they argue how management accounting systems “embody norms of organizational activity and provide the *moral underpinnings* for the signification structure and the financial discourse” (p. 460; emphasis added). They legitimate the rights of some participants to hold others accountable in financial terms for their actions. They communicate a set of values and ideals about what is approved and what is disapproved, and what rewards and penalties can be utilized (*sanctions*). As such, management accounting systems are not an objective and neutral means of conveying economic meanings to decision makers. They are deeply implicated in the reproduction of values, and are a medium through which the legitimation structure can be drawn upon in social interaction within organisations.

Finally, the third dimension of structure, i.e., *domination*, is strongly related to the concept of *power*. While in a broad sense power is considered as ‘the ability to get things done and to make a difference in the world’ (Macintosh and Scapens 1990, p. 461), its narrow meaning simply implies domination. Roberts and Scapens (1985) pointed out that, within structuration theory, agency is conceptualised as being involved with power in both the broad and narrow sense. In particular, it is important to emphasise the role of “resources” as facilities through which individuals draw upon the domination structure in the exercise of power. Asserting that in particular space-time locations the capacity to exercise power may be related to asymmetries in the distribution of resources, Giddens distinguishes two types of resources: *authoritative resources*, deriving from the co-ordination of the activity of social actors, and *allocative resources*, which arise from the control of material products or aspects of the material world. As Macintosh and Scapens suggest, “both types of resources facilitate the transformative capacity of human action (power in the broad sense), while at the same time providing the medium for domination (power in the narrow sense)’ (1990, p. 461). In this sense, management accounting systems are conceptualised as socially constructed resources which can be drawn upon in the exercise of power in both senses.

The ground breaking work of Macintosh and Scapens suggested other scholars to use Giddens’ ideas to think about research questions or interpret the findings. Among the others, Burns and Scapens (2000) built on the position that management accounting systems and practices constitute organizational rules and routines, to describe an institutional framework for the conceptualization of management accounting change. Barrett et al. (2005) examined how the processes of coordinating a multinational audit impacts, and is effected by, the structuration of globalization. More recently, Busco et al. (2006) explored how management accounting systems can be implicated in processes of learning and culture change, and used to identify ‘trustworthy’ solutions in the face of organisational crises. In particular, this study combines Giddens’ theory of structuration with his recent thoughts on “modernity” to illustrate how management accounting systems can act as sources of trust for the processes of change—i.e., *accounting for trust*; while at the same time being socially constructed objects of trust—i.e., *trust for accounting*. Thus, drawing on Giddens’ concept of personal trust and on the notion of roles as

access points to organisational (expert) systems, the paper discusses how specific experts facilitated the acceptance and progressive sharing of new rationales and routines. Clearly, this does not guarantee that change will occur or occur in some 'desired' direction, but it increases the possibility of replacing trust in the predictability of routines with feelings of trust for change.

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