**Using Strong Structuration Theory to Explore Accountants’ Intra-organisational Communication Networks**

**ABSTRACT**

**Purpose -** The purpose of the paper is to provide insight into the importance of accountants’ networks, the parties that comprise those networks and how accountants go about building and maintaining their communication networks. The paper also illustrates the use of strong structuration theory, which specifically considers the networks that surround agents. The theory assisted in understanding factors that influence accountants’ networks.

**Design/methodology/approach -** A qualitative approach to the inquiry was adopted and interviews were conducted with 30 Australian accountants from 22 organisations. The transcripts were analysed using a thematic approach. Structuration theory, supplemented by strong structuration, informed the study.

**Findings –** The interviewees attested to the importance of communication and developing networks within their organisations. They actively sought ways to expand and enhance their networks. A number of factors influenced the parties that made up accountants’ networks: the accountants’ organisational positions and perceptions of their roles, the accountants’ world views, and their knowledge of other members of their organisations.

**Originality/value -** The study contributes to the meagre literature of accountants’ networks within their organisations, while providing insights that may assist accountants in enhancing their own networks. Although structuration theory is well established in accounting research, the enrichments offered by strong structuration are illustrated in this study.

**Research limitations/implications -** The interviewed accountants worked in not-for-profit organisations and this may influence the findings. Future research might consider accountants working with for-profit organisations. The study provides insights into strategies to develop intra-organisational networks. It also identifies some potentially overlooked forms of informal communication flows.

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# Introduction

Managers utilise a mosaic of information ([Gullberg & Westelius, 2011](#_ENREF_27)) and they heavily monitor accounting information as part of their management roles ([Skyrius & Bujauskas, 2010](#_ENREF_55)). Accountants’ networks form an essential function in the dissemination of accounting information throughout organisations. Furthermore, “accounting helps constitute meaningful interaction” ([Boedker & Chua, 2013, p. 247](#_ENREF_1)). Establishing and sustaining relationships takes considerable effort ([Jones, 1999](#_ENREF_40)). Developing effective alliances with other members of the leadership team is fundamental to effectively carrying out the role of a Chief Financial Officer (CFO) ([International Federation of Accountants, 2013](#_ENREF_34)). A recent study of CFOs found that nearly half believed that quality of inter-departmental relations was one of the biggest barriers to effectiveness in their role. Additionally, 27 per cent saw relationships with non-finance senior managers, as a significant barrier to their effectiveness ([Ernst and Young, 2013a](#_ENREF_16)). It has also been found that internal and external peer networks play a vital function in building a successful CFO career ([Kambil, Feliciano & Domes, 2009](#_ENREF_41)).

The development of public accountants’ networks ([Koza & Lewin, 1999](#_ENREF_44); [Sellers, Fogerty & Parker, 2014](#_ENREF_54)) and networks between organisations ([Grafton, Abernethy & Lillis, 2011](#_ENREF_25); [Mouritsen & Thrane, 2006](#_ENREF_49)) have been studied. However, accountants’ networks within organisations, aside from public accountants ([Gaffney, McEwen & Welsh, 2001](#_ENREF_21); [Herbohn, 2004](#_ENREF_29)), have received scant attention from researchers. The term network has been used in a variety of ways ([Tomkins, 2001](#_ENREF_61)); in this paper the term is used to refer to the people with whom accountants communicate.

The purpose of this study is to explore the importance that accountants attach to developing their intra-organisational networks and who comprises those networks. The study also seeks to identify the processes that accountants undertake to establish, maintain and expand their networks. Accountants’ networks play a critical role in the dissemination of accounting information, so it is crucial to increase understanding of their networks. The objectives of the study are to use strong structuration theory as a lens to provide insight into:

* the level of importance that accountants attach to developing their intra-organisational networks;
* the key parties that make up accountants’ intra-organisational networks;
* how accountants go about establishing and strengthening their networks; and
* the factors that influence the composition and development of accountants’ intra-organisational networks.

Communication is essential to the establishment and continuance of networks, yet the substance of management accountants and controllers’ communication has rarely been studied ([Jack, 2013](#_ENREF_35)). Parker ([2013](#_ENREF_53)), after reviewing the accounting communication research landscape, contends that accounting researchers have almost totally neglected internal organisational communication processes. He adds that this oversight is extraordinary as many forms of accounting communication pervade organisational life. Management innovations over the past few decades have seen companies pushed towards becoming “boundaryless” organisations ([Cross, Nohria & Parker, 2002, p. 66](#_ENREF_10)). These changes have reduced the role of formal reporting structures and led to the increase in informal employee networks. The “general health and connectivity of these groups can have a significant impact on strategy execution and organizational effectiveness” ([Cross, et al., 2002, p. 66](#_ENREF_10)). Managers rely heavily on informal information ([Brennan, Kirwan & Redmond, 2013](#_ENREF_3)) and so access to information is crucial for the success of individual organisational members as well as their organisations ([Zeffane, 2006](#_ENREF_63)). Knowledge of who comprises accountants’ communication networks and how accountants construct their networks will provide helpful information for organisations in understanding informal flows of information within organisations.

Using a qualitative approach, thirty accountants working in organisations that undertook educational/research, health, religious and/or social services activities, were interviewed. The semi-structured interviews enabled the exploration of the accountants’ perceptions concerning their networks and factors that influenced the formation and composition of their networks. Strong structuration theory ([Stones, 2005](#_ENREF_57)) was chosen to inform the study, due to its consideration of agents’ networks. It provides a clear focus on agents in their context and their positioning relative to others in their organisation. Although structuration theory ([Giddens, 1984](#_ENREF_23)) has been used in more than 65 accounting studies ([Englund, Gerdin & Burns, 2011](#_ENREF_14)), Stones’ ([2005](#_ENREF_57)) enhancements to the theory have only been used by a few accounting researchers. Stones’ ([2005](#_ENREF_57)) suggestion that research studies use theory in both design and execution is adopted in the current study. Structuration theory has guided the development of questions and the analysis of data. Thus, this study overcomes the criticism that structuration theory is often used as an interpretive tool that is applied partway or near the end of a study ([Jack & Kholeif, 2007](#_ENREF_36)). Thematic analysis was applied to the interview findings so as to ascertain the apparent and underlying themes from the interviewees’ responses.

The use of strong structuration to specifically consider accountants in organisations and the “networked others that continually informs action” ([Thrift, 1996, p. 54](#_ENREF_60)) is a differentiating feature of the current study. Although accountants produce information that is used in organisational decision-making, the information is not produced in isolation from other organisational members. These members may supply information that is used by accountants as well as using information that accountants provide. As the organisational members influence the accountants’ actions, strong structuration ([Stones, 2005](#_ENREF_57)) with its consideration of these members, is particularly suitable for the current study.

The paper is structured as follows. Prior literature about accountants and their intra-organisational networks and specific communication partners is reviewed. Strong structuration and its approach to studying agents and their networked others is then explained. The next section outlines the qualitative approach to the research and how strong structuration fits with the current study. This section includes a discussion of the characteristics of the research participants and the approach for analysing the interview data. The findings draw on strong structuration to examine the constituents of the accountants’ primary communication networks, how their networks are formed and expanded, and influencing factors. Discussion of the findings shows similarities and differences from the prior literature. The conclusion summarises how strong structuration has enhanced the study and includes suggestions for further research.

# Prior literature on accountants and their networks

Aside from Chapman’s ([1998](#_ENREF_5)) study, *Accountants in Organisational Networks,* research specifically addressing accountants’ networks within organisations, is difficult to find. His study considers the interactions between managers, including accountants, in four UK clothing and textile companies, using social network analysis. The four companies were differentiated based on uncertainty and performance. Uncertainty was ascertained following Galbraith’s ([1973](#_ENREF_22)) approach where a subjective judgement was made “based on the factors which impact the amount of information possessed by companies in advance of operations” ([Chapman, 1998, p. 740](#_ENREF_5)). Performance was self-reported as above average, average or below average. Participants completed a questionnaire which detailed the people with whom they felt they needed to converse about their work ([Chapman, 1998](#_ENREF_5)). Four different time horizons were addressed, ranging from the recent past to the coming year. It was anticipated that when there was uncertainty, accounting would be less complete and there would be increased verbal communication by accountants. Company 1 (100 employees) was categorised as a low uncertainty and high performance organisation. The financial controller, being responsible for the budget, obtained information from the production managers. Due to the low level of uncertainty it was expected the company would pre-plan activities and there would be careful monitoring to ensure the plan was kept. Due to the relative completeness of accounting information there was a reduced need for extensive dialogue.

Company 2 (1,000 employees) was characterised as having high uncertainty and high performance. There was a tendency towards inter-functional communication in contrast to the intra-functional communication of Company 1. The company was described as one where “everybody talks to everybody” ([Chapman, 1998, p. 750](#_ENREF_5)). Due to the high level of uncertainty, forecasting was difficult and the continued refinement of information for the budgeting process led to increased levels of communication between accountants and operational staff. The third organisation (230 employees) was described as having low uncertainty and low performance. Budgeting was viewed as top-down. The company reacted to market demands while lacking information on the profitability effect of such changes. As the accounting system failed to provide input into discussions, the accounting group was isolated. Company 4, with its sophisticated accounting system and 1,900 employees, was viewed as having high uncertainty and low performance. While there were extensive discussions within the accounting group, information between groups was facilitated through reports and hence there were low levels of verbal communication between groups ([Chapman, 1998](#_ENREF_5)).

Jack ([2013](#_ENREF_35)) observed that the verbal communications of management accountants and controllers has been largely overlooked by researchers. A number of studies, while not specifically discussing accountants’ intra-organisational communication networks, nevertheless make reference to accountants’ communication and more specifically, some of the people with whom accountants communicate. Boards and chief executive officers (CEOs) seek answers from chief financial officers (CFOs) who are seen as leaders in their organisations ([IBM, 2010](#_ENREF_32)). CFOs are increasingly playing a prominent role in strategy ([Fabich, Firnkorn, Hommel & Schellenberg, 2012](#_ENREF_18)) and this increases the number of people with whom they communicate. As CFOs create a bond with an organisation’s leader they are then viewed as a trusted advisor ([IBM, 2010](#_ENREF_32)). A Finish study found that while management accountants worked in central locations, their participation in cross-functional teams had increased ([Malmi, Seppala & Rantanen, 2001](#_ENREF_47)). Another Finish study found the decentralisation of management accounting led to accountants frequent involvement in cross-functional cooperation ([Järvenpää, 2007](#_ENREF_39)).

Boedker and Chua ([2013, p. 245](#_ENREF_1)), considered how the executives of a global corporation used accounting templates and targets “to generate movement and action in organisational networks”. Their study addressed how enrolment happens and how networks were assembled. They note that enrolment may occur in subtle ways through the institutionalising of contagious behaviours. In organisations, members were viewed as being part of a network when they imitated emotive responses and behaviours so as to be accepted and avoid the risk of dismissal.

A recent study ([IBM, 2013](#_ENREF_33)) found that CFOs anticipated their networks would expand as they participated in teamwork within their organisations. Holding the position of a CFO influences the incumbent’s topics of communication and in turn their communication partners. For instance, as a result of the financial downturn, CFOs more frequently engaged in conversations about risk management, forecasts; profitability and strategic decisions relating to supply chains; production; and pricing. These conversations resulted in the increased influence of CFOs.

The role of financial controller (FC) is linked closely with the CFO. It is seen as quite diverse because the role “encompasses many of the tasks often associated with both management and financial accounting” ([Graham, Davey-Evans & Toon, 2012, p. 71](#_ENREF_26)). Successful FCs have been characterised as diligent in fostering relationships with senior management ([Ernst and Young, 2008](#_ENREF_15)). Sorensen ([2009, p. 1271](#_ENREF_56)) declares that “top level management accountants are now emerging as members of the most important business decision-making groups guiding major organisational, operational and strategic choices”. However, the “relationships between management accountants and operational managers are not naturally peaceful, stable and easy-going” ([Morales & Lambert, 2013, p. 230](#_ENREF_48)). Participation in meetings provides an avenue for accountants to access information and it also indicates socialisation and recognition by operational managers.

The importance of communication skills for management accountants has been emphasised by a number of commentators ([Burns & Baldvinsdottir, 2007](#_ENREF_4); [Horngren, et al., 2011](#_ENREF_30)). For example, management accountants need to take a user perspective when designing their accounting reports ([Burns & Baldvinsdottir, 2007](#_ENREF_4)). Further, management accountants need well-developed interpersonal skills as they “interact and build trustworthy relationships with colleagues across different business areas and different levels of seniority”. Therefore, the ability to build relationships, work in teams and foster trust are seen as critical elements of the management accounting process ([Burns & Baldvinsdottir, 2007, p. 127](#_ENREF_4)).

A recent study about CFOs ([Ernst and Young, 2013a](#_ENREF_16)) considered six areas of their role and the key relationships required for each area. The six areas and the internal relationships related to each area are shown in Table 1.

Table 1: CFOs’ Roles and Related Internal Relationships ([source: Ernst and Young, 2013a](#_ENREF_16))

|  |  |
| --- | --- |
| CFOs’ Role | Related Internal Relationships |
| 1. Ensuring business decisions are grounded in sound financial criteria
 | Chief Executive Officer/Chief Operating OfficerBusiness unit headsHeads of key support functions: Risk, IT, Operations, HR, Marketing and Sales |
| 1. Providing insight and analysis to support CEO and other senior managers
 | Chief Executive Officer/Chief Operating OfficerBusiness unit headsHeads of key support functions: Risk, IT, Operations, HR, Marketing and SalesFinance business partnersStrategy DirectorCorporate Development Officer |
| 1. Leading key initiatives in finance that

support overall strategic goals | Chief Executive OfficerBusiness unit headsHeads of key support functions: IT, Marketing, Risk, Operations, HRSenior finance managersBusiness unit finance teams |
| 1. Funding, enabling and executing

strategy set by CEO | Chief Executive Officer/Chief Operating OfficerBusiness unit headsRisk DirectorOperations DirectorTreasurer |
| 1. Developing and defining the overall

strategy for the organization | Chief Executive OfficerChief Operating OfficerBusiness unit headsChief Information OfficerRisk DirectorMarketing DirectorHR DirectorStrategy DirectorCorporate Development Officer |
| 1. Representing the organisation’s

progress on strategic goals to external stakeholders | Chief Executive OfficerChairmanExecutive and non-executive boardsOther key governance committees e.g., audit, Remuneration |

Table 1 was derived from a study of 669 senior finance professionals from Europe, the Middle East, India and Africa. Eighty three per cent were from organisations with revenue greater than $US 100 million. As the respondents came from large organisations the number of different directors in their organisations, is greater than what would be found in smaller organisations where individuals may have a larger number of responsibilities. Relationship with the CEO is common to all six roles, while interaction with business unit heads relates to five roles. Relationships with the heads of key support functions relates to three roles.

# Strong structuration theory

Giddens’ structuration theory addresses the cyclical relationship between human action and social structure. Structures are created and reproduced through group members’ everyday interactions ([Papa, Daniels & Spiker, 2008](#_ENREF_51)). As the routines of how people act and interact become institutionalised over time, they lead to an organisation’s structural properties ([Orlikowski, 1992](#_ENREF_50)). Agents are empowered by structures while their behaviour either reaffirms or alters the structures. Giddens uses the term *duality of structure* to explain that structure is both the medium and outcome of social interactions. Participation in social relationships results in the continual production and reproduction of a social system by its members ([Giddens, 1985, p. 53](#_ENREF_24)).

Stones observes that relationships between agents and the significance of external pressures are underdeveloped in Giddens’ work ([Coad & Herbert, 2009](#_ENREF_7)). Stones ([2005](#_ENREF_57)) sees merit in defending structuration theory. He coins the phrase s*trong structuration* to describe his attempts to develop concepts that form a bridge between the philosophical and substantive. Stones ([2005, p. 75](#_ENREF_57)) breaks down the duality of structure into four analytically distinguishable components, which he labels the *quadripartite nature of structuration*. The four components are external structures, internal structures, active agency/agent’s practices, and outcomes of actions.

Stones ([2005, p. 109](#_ENREF_57)) deems that there is a need for conceptualising external structures in order to recognise the extent to which external social pressures limit agents’ conduct. *External structures* are seen as “independent courses and pressing conditions that limit the freedom of agents” (p. 109). In explaining them Stones notes that structures may not only constrain but also provide agents with opportunities. In order for an agent to resist the pressure imposed by external forces, an agent needs to “possess sufficient *power* and the *capability* to do so, and have *adequate knowledge* of relevant external structures, including alternative avenues of possibility” ([Coad & Herbert, 2009, p. 180](#_ENREF_7)).

Coad and Herbert ([2009](#_ENREF_7)) note that a distinguishing feature of Stones’ development of structuration is his approach to conceptually elaborating internal structures, which overcomes structuration theory’s failure to explore the detail of people’s knowledge. There are two kinds of internal structures: the *general-dispositional* and the *conjuncturally-specific.* Stones ([2005, p. 88](#_ENREF_57)) defines the *general-dispositional* as encompassing a number of subjects: transposable skills and dispositions, including generalised worldviews and cultural schemes; people and networks; as well as habits of speech; and gestures. In many instances agents draw on it “‘naturally’ without thinking”. He notes the similarities with Bourdieu’s habitus. When a person’s taken-for-granted mode gets questioned or unsettled suddenly their thoughts move to the conscious level.

The knowledge that makes up an agent’s internal structures can be analysed using Giddens’ three interrelated components of structure being “knowledge of interpretive schemes, power capacities and normative expectations and the way in which they are understood by other relevant agents-in-context” ([Coad & Herbert, 2009, p. 180](#_ENREF_7)). The conjuncturally-specific relates to an “agent’s knowledge of the specific context of action” (Stones, 2005, p. 90). Stones ([2005, pp. 91-93](#_ENREF_57)) goes on to elaborate the conjuncturally-specific knowledge that agents may possess. Interpretive schemes demonstrate agents’ knowledge about how to interpret the words and actions of others and agents’ expectations of what other agents might do in certain situations. In doing so, agents draw on their past experiences and also consider the unintended consequences of their actions. With regard to power, agents-in-focus have knowledge about their own specific power capacity. Those with whom they interact also have views about power. In terms of norms, agents-in-focus have knowledge of how other agents may proceed and this is:

… gleaned from their perception of the fit or tension between: i) those agents’ ideal normative beliefs (from within the general-dispositional) and about how they should act *and* ii) how they may be pressured to act in the immediate conjuncture. ([Stones, 2005, p. 92](#_ENREF_57))

*Active agency/agent’s practices* is the third component of Stones’ quadripartite nature of structuration. This component considers the way in which agents draw on their internal structures either in a routine, automatic way or strategically and critically ([Stones, 2005, p. 85](#_ENREF_57)). Agents apply their knowledge to their situations through drawing on their internal structures, ([Coad & Herbert, 2009](#_ENREF_7)). The final element of Stones’ quadripartite nature of structuration is the *outcomes* that result from active agency. These outcomes may effect external and internal structures and may either result in structures being reproduced and preserved or changed. Stones ([2005, p. 85](#_ENREF_57)) comments that, the “effects of agents’ practices on extant structures can involve change and elaboration or reproduction and preservation”. He goes on to note that various kinds of outcomes may arise. Regardless of whether agents view them as successful or otherwise, they may have an effect on structures.

Another aspect of Stones’ ([2005](#_ENREF_57)) adaptation of structuration theory that is relevant to the current study, is his approach to studying structuration in situ. He attempts to rectify the shortfall in structuration as highlighted by Thrift ([1985, p. 54](#_ENREF_59)), who notes that Giddens over-emphasises the action of individual agents without fully considering the network of others that continually inform an agent’s action. Stones draws on the work of Cohen ([1989](#_ENREF_8)) to elaborate on position-practices. Stones ([2005, p. 63](#_ENREF_57)) notes that position-practice ‘slots’ can be identified independently from the people who hold those positions, nevertheless, their reproduction is dependent on an agent’s activity and is not automatic. Stones suggests that it is important to always specify agents-in-focus as already being part of the flow of position-practices. It is from this perspective that “the researcher can examine the networks and relationships between clusters of agents within the delimited landscape they are observing” ([Jack & Kholeif, 2007, p. 212](#_ENREF_36)). When understanding position-practices, the notion of *the positional* considers an agent’s understanding of the normative expectations concerning a position ([Stones, 2005, p. 89](#_ENREF_57)). Within Stones’ adaptation, interpretive schemes, power and norms are still given focus.

A small number of researchers have studied accountants using strong structuration. Jack and Kholeif ([2007](#_ENREF_36)) suggested its use in accounting research and demonstrated how its concepts would be applied. Jack and Kholeif ([2008](#_ENREF_37)) went on and further explored strong structuration with a case study of an attempt to implement an enterprise resource planning system in a developing country. They found that conflicting expectations about the role of the management accountant arose through both internal and external pressures and this led to the role being reduced to cost information collection and reporting. Another study that utilised strong structuration theory considered a utility company and its management accounting practices ([Coad & Herbert, 2009](#_ENREF_7)). The relationships between accountants and engineers as well as external structures were features of the study. A recent study examined the position-practice relations between joint venture partners ([Coad & Glyptis, 2014](#_ENREF_6)) and found system trust, rather than personal trust was relied on in the co-ordination of activities.

The topic of this study, accountants’ communication networks, fits well with Stones’ ([2005](#_ENREF_57)) concept of position-practice relations. Stones’ position-practices approach not only explores who comprises an agent-in-focus’s network, but it also considers the agent-in-focus’s knowledge of the networked others. The current study seeks to identify the accountants’ position-practice relationships. Further, it also aims to gain an understanding of how accountants’ conjuncturally-specific knowledge and general dispositions impact the formation and sustaining of position-practice relationships.

# Research Approach

A qualitative approach is appropriate for studying accountants’ networks because the research seeks to understand participants’ experiences, meanings and beliefs ([Wisker, 2008](#_ENREF_62)). Such an approach gives participants the opportunity to provide in-depth responses, explain their thoughts and emphasise what is important to them ([Horton, Macve & Struyven, 2004](#_ENREF_31); [Jackson, Drummond & Camara, 2007](#_ENREF_38)).

Thirty accountants, from three Australian states, were interviewed using a snowball sampling approach ([Davies, 2007](#_ENREF_11)). The individual accountants were viewed as the agents-in-focus as outlined in strong structuration ([Stones, 2005](#_ENREF_57)). All participants signed a written consent to be interviewed and have their interviews recorded. Semi-structured interviews were undertaken due to their flexibility, as they enable interviewers to have a “depth of exploration” and they also maximise the “the potential for interactive opportunities between the researcher and respondents” ([Fielden & Hunt, 2011, p. 349](#_ENREF_20)). To explore the accountants’ networks, participants were asked, “Who are the key people/groups with whom you spend the majority of your time communicating?” Networks were viewed from the accountants’ perspectives and this followed Coad and Glyptis’ ([2014, p. 151](#_ENREF_6)) belief that that a position-practice perspective may be undertaken “from any one position in the network”. Other questions followed in order to gain a deeper understanding of the interviewees’ responses. Interviewees were encouraged to explain and provide examples that built on their previous statements. Participants were interviewed primarily at their workplace to facilitate the penetration and capture multiple constructed realities ([Parker, 2008](#_ENREF_52))[[1]](#footnote-1).

The thirty participants could be grouped according to their organisational positions. Fifteen were the most senior accountant in their organisation and many of these had the title of chief financial officer (CFO). Nine participants were the second most senior accountant and they often had the title of financial controller (FC)[[2]](#footnote-2). The remainder held a variety of positions, with titles such as management accountant and senior accountant. Twenty participants were male and 10 were female. The activities undertaken by participants’ organisations included, education (26), social services (20), health (17) and religious (16). The predominance of educationally-related activities arose because many of the social service organisations also had training and educational endeavours as did many of the religious organisations. The equivalent number of full-time employees (EFTE) was used as a guide to organisation size. Seventeen participants were from organisations with less than 500 EFTE; of the remainder, five were from organisations with 1000 or fewer EFTE; and eight were from organisations with more than 1000 EFTE.

A thematic approach was used to analyse the interview transcripts. King and Horrocks (2010) defined themes to be recurring or distinctive characteristics of the interviewees’ experiences and opinions. Thematic analysis allowed the research to focus on key issues, the purpose being not to generalise but rather to understand the complexity of the issues for each participant ([Creswell, 2007, p. 75](#_ENREF_9)). An immersion approach to thematic analysis, similar to that employed by Killian ([2010](#_ENREF_42)), where interviews are replayed and re-read and major themes mapped, was used to understand the data. For the current research project, thematic analysis enabled a constant focus on answering the research questions. Several features of thematic analysis make it particularly appropriate for the current study. It enables the summarising of the key features of a data set. Additionally, unanticipated insights can be generated ([Braun & Clarke, 2006](#_ENREF_2)). Thematic analysis provided an approach to organise the interview data to permit analysis ([King & Horrocks, 2010](#_ENREF_43)). Thematic analysis facilitated the comparing and contrasting of participants’ responses, which was important in addressing the research objectives. As mentioned earlier, strong structuration theory guided some of the interview questions and was also used to provide a theoretical lens for the analysis. Nevertheless, additional insights from the data were discovered and these enhanced the findings of the project.

The next section demonstrates how the findings addressed the four research objectives through analysing the interviewees’ responses and providing illustrative quotes. These quotes are usually attributed to the accountants by way of pseudonyms. The numbering P101 to P130 is used to distinguish the quotes attributable to the different interviewees. For quotes that are possibly sensitive or for short general phrases, pseudonyms are not used.

# Findings and Discussion

5.1 The importance of networks

The interviewed accountants’ general-dispositions tended towards the view that relationships within the workplace were essential because they enabled people to work together to produce better organisational outcomes. Numerous statements by the accountants illustrated the importance of relationships. The interviewees viewed building relationships as an important factor for success and they saw it being linked to effective communication. As P129 observed, “if we’re going to succeed, then there’s a need to build the right relationships if you’re going to be able to communicate effectively”. Without “good collegial relationships with individuals … the communication channels will shut down” (P110). Developing good relationships was also linked with openness and trust. P123 explained that as relationships develop people “feel that they can ask a question, rather than criticise [something] … if it’s wrong”. The IBM study ([2010](#_ENREF_32)) found that when a bond was created between CFOs and CEOs, the CEO may then view the CFO as a trusted advisor. Tomkins ([2001](#_ENREF_61)) studied the connection between trust and information in relationships. Accountants often deal in “situations where matters are technically difficult to measure, [so] relationship management through trust becomes more important” ([Tomkins, 2001, p. 172](#_ENREF_61)).

The interviewees contended that developing relationships was part of the accountant’s role. P106’s comments showed this:

My role also, I think, is very relational: building relationships with all the different stakeholders. But it’s a fine line … because you’ve got the tyranny of time; you can’t be all things to everybody.

The interviewees’ statements reflected Stones’ ([2005](#_ENREF_57)) concept of the positional, when they referred to relationships as being part of their role. Furthermore, while the accountants’ statements about the importance of networks tended to display dispositional characteristics, aspects of conjuncturally-specific were also seen. For instance, P128 linked the importance of relationships to knowledge of the not-for-profit sector:

If you don’t have successful relationships it doesn’t matter, you can bring the most wise best practice, whatever, and it won’t get you anywhere if you’re not maintaining relationships. It’s all about relationships in not-for-profits.

The significance that the interviewees attached to developing relationships within their organisations echoed the sentiments of International Federation of Accountants study ([2013](#_ENREF_34)) which identified the need for CFOs to foster relationships with other leaders within their organisations. Burns and Baldvinsdottir ([2007](#_ENREF_4)) similarly noted the need for management accountants to interact and build relationships of trust with colleagues throughout their organisations, who are from differing business areas and who have varying levels of seniority.

5.2 Strategies for building networks

A number of the participants gave advice about some strategies for building relationships. One CFO found that establishing a football tipping competition promoted relationship-building. In fact, that CFO had organised such competitions in several of their previous workplaces (indicating these activities may be attributed to the dispositional). The rationale was:

It causes conversation on Monday morning. It causes conversation on Friday afternoon. It causes people of different walks of life to find a common element and talk about it. It creates relationships.

Many of the participants’ organisations appeared to create opportunities for communication, for example, an accountant stated:

Once a month we celebrate birthdays and we use that occasion, obviously with a cake and a cup of tea, but we also use it to talk about the highlights of the period … It’s just a reason to get together. We find reasons to communicate on purpose. It’s deliberate. (P114)

Other strategies for building relationships by way of communication, included being proactive, as P129 advised, “don’t sit back and wait for people to come to you”. The need for getting out of the office came from the accountants’ conjuncturally-specific knowledge of organisational members, as can be seen in one CFO’s comments:

Not many people walk past my door and stick their head in and just have a chat. I don’t have that role. It’s regrettable and I wish more people did, but I don’t have the role where people walk in here and chew the fat with me. For me to engage with people I go to them. This is the scary office. People don’t come here for a chat unless they have to.

The above comments also show how the accountants’ conjuncturally-specific knowledge of others influenced the accountants’ expectations of their role (the positional).

Face-to-face contact was another ingredient in building relationships. Additionally, the choice of communication style may either assist or hinder the building of relationships. For example, an interviewee declared that one would “never want to be abrupt”. It was also necessary to “pitch the conversation” so as to be understood by other parties to the conversation. Another CFO (P107) observed that the three divisional heads, of the three operating divisions in their organisation did not report directly to them. However, the CFO said that they have:

… much more influence over them [the three divisional heads] through my relationship with them than through my authority. And that’s really what the whole communication issue boils down to.

The importance that the accountants attached to generally building relationships may be described as dispositional. As the strategies that the interviewees adopt for furthering their intra-organisational relationships were adapted for different members of their organisations, the accountants’ drew on their conjuncturally-specific knowledge of organisational norms and knowledge of their colleagues. When the accountants acted on their conjuncturally-specific knowledge and observed the success or otherwise of their actions, this furthered their conjuncturally-specific knowledge. Some of the duties attributed to the accountants’ roles, such as attending meetings, provided opportunities for them to build relationships ([Morales & Lambert, 2013](#_ENREF_48)). Roles and networks are discussed later.

5.3 Accountants’ primary network partners

CFOs had considerable interactions with both the board and senior management, whereas FCs were not usually directly involved with the board. An accountant’s position and the associated level of seniority, influenced with whom they communicated. For this reason, the findings for the accountants’ communication networks are addressed for each group of accountants (CFO, FC and OA).

5.3.1 CFOs’ communication networks

The pivotal role CFOs played and the importance of their communication networks was succinctly stated by P114, “most of my functional role is a connection point between the business and its deliverables and the executive, board or department and their expectations”. The diversity of people with whom the CFOs communicated can be seen in P102’s remarks:

I’m speaking with everyone. I’m speaking with the HR Manager quite a lot … I am speaking with the fund raising people. So pretty much everyone internally in this office.

However, the CFOs’ main communication groups clustered around several categories. These include the board, executives, management and the finance team. CFOs’ communication with the board arose mainly through their production of reports to the board and their attendance at board meetings. In addition to communicating with members of the board, many CFOs also communicated with others in their organisations through their attendance and reporting to board sub-committees such as finance or audit committees. Prior research has also identified CFOs communicating with boards, CEOs and FCs ([Ernst and Young, 2008](#_ENREF_15); [IBM, 2010](#_ENREF_32)).

The executives were often viewed as the CFO’s peers. The executive comprised people that reported directly to the CEO. Usually the CEO led the executive team. CFOs spent a considerable amount of their time communicating with the CEO. For example, P124 stated, “you work hand-in-glove with the CEO and … you become a watchdog for the CEO as much as for the board and your peers, the executive”. The close relationship between the CFO and the CEO has been stated in a number of studies (e.g. [Ernst and Young, 2013b](#_ENREF_17); [International Federation of Accountants, 2013](#_ENREF_34)). CFOs have regular communication with their CEOs. As the International Federation of Accountants ([2013](#_ENREF_34)) found, a CFO should both support and challenge the CFO and place themselves at the CEO’s elbow. Taylor ([2013](#_ENREF_58)) also acknowledged that CFOs are members of the senior management team.

In relation to the finance team a CFO remarked, “I have a team. The most important thing for me is that I have a team that make sure that the day-to-day business happens”. In a number of cases, several non-financial people in addition to the FC, reported directly to the CFO. These people were heads of areas such as information technology, payroll and property[[3]](#footnote-3). The Ernst and Young study ([2013a](#_ENREF_16)) also noted that due to their skills, CFOs may be put in charge of such areas.

In several of the large[[4]](#footnote-4) organisations a distinction was made between the executive managers and the senior management. The executive managers included the CFO and each executive manager had a number of senior managers who reported to them. This structure led to both executive management meetings and senior management meetings. The latter included both the executive and senior management. In these large organisations the CFOs communicated with both the executives and the senior managers. These organisational features appeared to follow the relationships outlined in the Ernst and Young study ([2013a](#_ENREF_16)) where supporting the CEO and senior management naturally led to those people forming part of the CFO’s network.

Managers comprised another group with whom the CFOs regularly communicated. Managers here may be distinguished from the executive members and the senior managers described above. Managers were also termed “budget holders” or “business unit managers”. These people often had operational roles that included overseeing the running of programs. The Ernst and Young study ([2013a, pp. 16-17](#_ENREF_16)) noted the CFOs’ involvement with strategy required relationships with “business unit heads”.

A few of the interviewees also spoke about communication with other people not commonly identified by the other participants. A CFO remarked that sometimes they personally spoke with donors when other staff members were a little unsure about explaining the tax implications of donations. Another CFO of an Australia-wide organisation with state organisations, conducted a “CFO teleconference every month”. A CFO working with an Australia-wide social service organisation, communicated with some volunteer finance personnel who were in charge of reporting in particular locations.

In summary, CFOs communicated in their organisations with six dominant groups. The executive comprised the most senior people of an organisation and included the CEO as the organisational leader. The CFO was a subordinate of the CEO. The CFO communicated regularly with both the CEO and other members of the executive. In addition, the CFOs communicated with both the board and sub-committees of the board. Members of the finance team, including the FC were another group with whom CFOs communicate. Many of the CFOs also had non-finance subordinates who reported directly to them. Managers were the final communication group for CFOs.

5.3.2 FCs’ communication networks

Like the CFOs, two key groups with whom the FCs communicated were the budget holders (also termed department heads or managers) as well with their own teams. In some larger organisations managers had “portfolio accountants [who] report directly to them”. Due to this, the managers “have a lot of support in the financial area” and so they did not need to interact often with the FC. The FCs also had considerable communication with the CFO. As discussed, the CFO was in regular communication with the CEO, while generally the FC did not have so much direct contact with the CEO. However, in smaller organisations there may be more contact between the CEO and the FC. Two FCs, both working with religious organisations, mentioned communicating with volunteer church treasurers. For one of these FCs there was also communication with clergy.

The FCs did not limit themselves regarding the groups with whom they communicated. P121 commented, “Actually, it could be anyone. You know, I don’t have that sort of, ‘I only speak to …’” The number of managers with whom an FC potentially communicated varied among the participants. In a research and educational organisation there were 80 managers with their own budgets. In a social service organisation there were three accounting managers reporting directly to the FC. In addition, the FC communicated with 30 managers. These were managers of service departments (such as information technology, human resources and payroll) or “they could be managing a program”. Several of the FCs mentioned communicating with human resources or payroll. For another FC there were eight budget holders with whom they communicated. A further FC communicated with six department heads. In one large organisation some accounting staff reported directly to operational managers while nevertheless maintaining communication with the FC. An FC contrasted their current role with a prior corporate role, noting that they “didn’t have as many stakeholders in terms of program managers or people with a budget”. Ernst and Young ([2008](#_ENREF_15)) observed that successful FCs were diligent in fostering relationships with senior management.

In summary, along with the CFO, the two key groups that FCs communicated with were the finance team and the heads of departments. In addition, some FCs communicated with volunteers who performed financial functions.

5.3.3 Other accountants’ communication networks

Due to the variety of roles the OAs performed, their communication networks differed. An OA working at a school reflected that parents were a significant communication party:

I’d have a bit of contact with teachers, contact with the delivery boys, contact with my staff, contact with the finance committee members, and contact with other members of meetings and committees. There’s a lot of different people that I talk to, but probably the most would be your parents.

An OA working as a management accountant stated that they interacted with 25 team leaders and six general managers. They further commented that “during the budget season I communicate daily with everyone”. In studying management accountants it has been observed that when management accountants’ work came from a business unit, then there was a greater likelihood of high levels of interaction with business unit managers and the accountants spending significant time with business unit staff. Enhancement and strengthening of working relationships was also likely when the management accountant, gave priority to the work of the business unit, reported to the business unit manager and was evaluated by the business unit manager ([Emsley & Chung, 2010](#_ENREF_13)). Another OA noted that along with communicating with other finance staff, they also worked closely with several operational managers. An OA also remarked on communication outside of their organisations with the Tax Office and with government organisations that issue grants.

Elements of structuration theory shed light on the accountants’ communication networks. Stones’ ([2005](#_ENREF_57)) position-practices considers agents-in-focus and their networked others. Figures 1 and 2 below, provide illustrations of CFO’s and FC’s prominent communication partners. Due to their position within their organisations, the accountants’ communication with some individuals was not optional. For instance, as discussed earlier, the CFOs were generally part of the executive group and took part in the executive meetings. Although many of the accountants’ communication partners arose through the accountants’ organisational positions, nevertheless it appeared that a number of the accountants in the study sought to broaden their networks. CFOs in a recent study ([IBM, 2013](#_ENREF_33)) also anticipated expanding their contacts within their organisations through participation in teamwork.

5.3.4 Summarising communication networks

Accountants’ communication networks were multi-directional and included upward links, links with their peers, and links with their team members as well as operational staff. In many of the organisations, finance staff reported directly to either the FC or the CFO. While the FC usually reported directly to the CFO, some CFOs had non-finance subordinates, such as managers of facilities, and managers of information technology and communications. All those who reported directly to the FCs were, however, involved in some financial role. Additionally, others sought out the accountants to assist with advice and guidance in decision-making, thus further broadening the accountants’ communication networks.

This consideration of communication networks drew on Stones’ ([2005](#_ENREF_57)) conceptualisation of position-practice relations. He discussed the concept and produced a general diagram, which showed an agent-in-focus at the centre with spokes radiating outwards and connecting with other agents and those agents further connecting with more agents. While using case studies to further illustrate his concepts, Stones did not provide labelled diagrams which showed the position descriptions of the other agents with whom an agent-in-focus was networked. To provide a pictorial representation of the accountants’ networks, two labelled diagrams (Figures 1 and 2) are provided. These illustrate the typical internal networked links for the CFOs and FCs in the current study.

**Figure 1: CFOs’ main communication networks**

**Figure 2: FCs’ main communication networks**

5.4 Influences on the composition and development of accountants’ communication networks

Factors that influenced who comprised the accountants’ networks and how they developed them were analysed using three concepts from strong structuration: the positional, general-dispositions and conjuncturally-specific knowledge.

5.4.1 The positional

The positional relates to “the notion of a role or position that has embedded in it various rules and normative expectations” ([Stones, 2005, p. 89](#_ENREF_57)). Stones ([2005](#_ENREF_57)) noted that while agents were appointed to positions, it was their individual actions that determined the extent to which those positions were reproduced. Additionally, an accountant’s position, status and influence determined the extent to which they are able to control their own work ([Morales & Lambert, 2013](#_ENREF_48)). The accountants’ views of their roles had an impact on the level of importance they attached to communication networks. One accountant stated that their entire role was about communication. Accounting is a communication process ([Lee, 2000](#_ENREF_45)) and communication is required in order for the accountants to carry out their perceived roles.

The various roles perceived by the accountants, led them to communicate about a variety of topics with a diversity of people in their organisations. Roles identified included support, strategy, managing and reporting. Supporting the organisation was a common role perception shared by the interviewees. Prior CFO studies had also recognised the supporting role ([Ernst and Young, 2013a](#_ENREF_16); [IBM, 2010](#_ENREF_32)). The following quotes illustrate various people with whom the accountants interact through their supporting role:

It’s our responsibility to support the board in any of its deliberations. (P114)

Finance’s role is to facilitate an equitable budget process to try to help the accountability and then help people. (P124)

My philosophy here is that we’re there to support the manager of the business. (P102)

[There is] a sense of collegiality amongst the senior executive. Given we’re effectively in a support role. (P107)

The CFOs in the current study commented on their involvement in strategy. Other studies have also noted their involvement in strategy from both advisory and decision making perspectives ([Ernst and Young, 2013b](#_ENREF_17); [IBM, 2010](#_ENREF_32)). The following quotes demonstrate the array of people with whom CFOs interacted due to their strategic role:

As an Executive member I guess I’m taking the lead on articulating and ensuring the Executive have a very sound understanding of the financial risks associated with the organisation and the strategies associated with dealing with those financial risks. (P126)

Sometimes I get questions in relation to that strategic thinking and strategic directions from the managers as a consequence of them getting those minutes [of the leadership meeting]. (P127)

I’ll get involved in any strategy … so it might be meeting with somebody to talk through a strategy or forming a strategy. (P128)

Another role for the accountants was the managing role. In this role the accountant’s team formed part of their closest network:

The key things that I do are to manage and develop a team of managers so that they can do their jobs. (P127)

It’s managing Payroll. It’s managing Accounts Payable, managing the Disbursements. (P129)

My role currently involves supervision of the department, the Finance Department here, which includes an Accountant, a Grants Accountant and five clerical staff. (P117)

While an in depth discussion of roles is beyond the scope of this paper, the role of reporting was a one which significantly impacted the parties with whom accountants communicated. It has been found that reporting has moved beyond the traditional past focus to, “information about where the business is going and how quickly it is getting there” ([Ernst and Young, 2013b, p. 11](#_ENREF_17)). Some examples of reporting and those with whom accountants communicated are provided:

A monthly financial report and then a series of ad hoc reports predominantly to my peers, but on occasion to the Board. (P103)

So we have more detailed reports for our board, for our financial executive Team. (P112)

[Preparation of budgets requires discussion and] sitting down with executives and heads of departments (P120).

We do the Exec reports and the Board reports, essentially. Eight for the Board and nine for the Exec Committee, and we do P&Ls to all our cost centres, so we’ve got about thirty-two cost centres that we do. Then we do ad hoc reports to anyone who may be interested. (P121)

P129 demonstrated the link between relationships and reporting, stating there was a need for accountants to “build a relationship with the stakeholders” in order to understand that reporting was meeting users’ requirements. Budget meetings provided a venue for both the preparation and review of budgets. They also facilitated the accountants’ building of relationships with the other staff members, as everything was not resolved in one meeting and further meetings were required to finalise the documentation. Prior research has also demonstrated ongoing discussions through budget meetings ([Fauré, Brummans, Giroux & Taylor, 2010](#_ENREF_19)).

In reviewing the accountants’ perceptions of their roles, elements of signification, domination and legitimation were identifiable. Accountants were active in creating meaning (signification) within their organisations, which may particularly be seen in the roles of strategist and reporter. Domination may also be seen in various aspects of the accountants’ roles. Strategy and management, were roles where aspects of domination came into play as accountants exercised authority over the direction of the organisation and the duties of staff. The accountants’ involvement in strategy, management and reporting provided them with opportunities to contribute to legitimation as they were able to define what counted as being important ([Macintosh & Scapens, 1991](#_ENREF_46)). The support role also enabled the accountants to demonstrate what was significant. Furthermore, the extent to which the accountants were free to choose which issues they supported was indicative of their authority. The accountants’ role perceptions exhibited elements of both the conjuncturally-specific and the dispositional. Some of their role perceptions may be seen as being part of their values and world views, whereas others were context specific.

The above has considered role perceptions from the viewpoint of the accountants. However, the way in which other organisational members viewed the role of the accountant (the other members’ conjuncturally-specific knowledge) impacted their interactions with the accountant. Others’ views of the CFOs’ role led to people seeking them out to discuss particular issues. Some people specifically pursued the CFO about “something they are passionate about” because they saw the CFO as someone who would take action and get things done. Furthermore, P128 observed, “a lot of people will come about anything that’s potentially business- or finance-related”.

5.4.2 General-dispositions

The general-dispositional became evident as the accountants alluded to their philosophies, values and beliefs. While there were aspects of personal philosophies that were as individual as the accountants themselves, nevertheless, during the course of the interviews the values of honesty, integrity and transparency were often mentioned by many of the accountants. For example, P106 stated “I have a very firm policy of being open … [and] honest”. These general-dispositional traits flowed into the way the accountants went about building their networks. Linked to openness was being approachable. Several of the accountants mentioned their practice of getting out of their offices and speaking with staff; they also they spoke about having an “open door policy”. P115 explained approachability by saying:

[W]hen somebody comes unexpectedly … how you respond to them. Even though you may be in the middle of thinking hard about something, or you’re under time-pressure, I still think it is important just to pause for a moment and just respond to them appropriately.

Openness went beyond individual accountants being willing to share and be transparent, to “being open to that input from others” (P126). Seeking feedback from others enabled one to “manage more effectively and fairly” (P108). Being “non-judgemental and patient and understanding” (P105) also enhanced approachability.

5.4.3 Conjuncturally-specific

The general-dispositional was evident in the accountants’ philosophies, values and beliefs, and these influenced their views of their roles. However, the conjuncturally-specific was also important as the accountants translated their worldviews into their roles within their organisations. Agents drew on their “conjuncturally-specific knowledge of networked others” ([Stones, 2005, p. 93](#_ENREF_57)) to inform their actions. This knowledge included information about those who may be absent from any particular interaction yet may be impacted by the agent’s action. Within an agent-in-focus’s network, their use of conjuncturally-specific knowledge may be seen in the three modalities of structuration. First, regarding interpretive schemes, agents-in-focus have knowledge of the other agents and how those agents may interpret what others do and say. Those expectations are based on interpreting what others have said and done in past situations, which involves being both backward- and forward-looking when making decisions about acting.

P107 explained that trying to understand others and tailoring the answer to their circumstances avoided “a lot of frustration”, encouraged people to “seek your opinion” and resulted in increased levels of communication. P114 also demonstrated conjuncturally-specific knowledge of users and factors that affected their interpretative schemes:

Each stakeholder group has a different interest in numbers … each different group is full of people with different backgrounds and different roles and different responsibilities, the conversation has different content [also] the language is different.

Second, concerning power, agents considered both who they themselves relied on for power resources as well as the power that others commanded ([Stones, 2005](#_ENREF_57)). The current study showed that the individuals and groups with whom accountants communicated varied to some extent because of the position that the accountants held in their organisations. CFOs were members of the senior management team. They belonged to the executive group, and therefore communicated with the executives to a much greater extent than FCs. The CFOs viewed the members of the executive as their peers. In smaller organisations the FC generally had greater contact with the CEO. In contrast, FCs in larger organisations had less interaction with their CEOs. CFOs had regular communication with their CEOs. Taylor ([2013](#_ENREF_58)) also acknowledged that CFOs were members of the senior management team. The IBM study ([2010](#_ENREF_32)) found that when a bond was created between CFOs and CEOs, the CEO may then view the CFO as a trusted advisor. The accountants’ authority arose in part due to their organisational positions; as they became involved in advisory discussions and people became aware of their expertise, this increased their authority.

Third, with regard to norms, agents had conjuncturally-specific knowledge of how other agents “would be likely to decide to behave”. This knowledge was “gleaned from their perception” of another agent’s “ideal normative beliefs about how they should act and how they may be pressured to act” ([Stones, 2005, p. 92](#_ENREF_57)). Another agent will consider their relationship with the agent-in-focus as well as their own perceptions of the agent-in-focus’s power when deciding whether to act on their ideals or to take a pragmatic approach ([Stones, 2005](#_ENREF_57)). One CFO articulated that they were asked many questions because they were “happy to answer a lot of questions”. They explained further that other staff would stop asking questions if they just focused on “bean counting”. These comments illustrate the CFO’s perceptions of the other organisational members’ behaviour. Conjuncturally-specific knowledge assisted in determining the communication approach that might be used. Such knowledge involved “having that sense of how people work”. P102 provided an example:

I think it’s also about understanding the person as well … there are people who you know that you’ll try and ring them and if they’re not there and you leave a message but they’ll never get back to you. Or you’ll email them and you probably won’t get a response either. So in that case, in the first instance, I might just wander around and see if they’re in their office.

# Conclusion

Developing networks through connecting with organisational members assisted the interviewed accountants in their communicating. Building relationships facilitated the accountants in influencing others. In fact, building relationships was seen as critical to communicating effectively and an essential part of the accountant’s role. The accountants were proactive in fostering relationships in their organisations. In many of the interviewees’ organisations, particularly those whose predominant activities were religious or social service, both formal and informal opportunities were created for staff interaction. Interactions occurred at morning teas and other regular gatherings. Face-to-face communication was seen as an effective strategy for building relationships. Furthermore, drawing on the conjuncturally-specific knowledge of others, enabled the accountants to tailor their conversation to the needs of those with whom they were communicating. The concept of position-practice relations, assisted in identifying the parties that made up the accountants’ communication networks.

This study showed that the individuals and groups with whom accountants communicated varied to some extent because of the position that the accountants held in their organisations as well as the size of their organisations. CFOs were members of the senior management team ([International Federation of Accountants, 2013](#_ENREF_34)). They belonged to the executive group, and therefore communicated with the executives to a much greater extent than FCs. The CFOs in this study usually communicated directly with board members and board sub-committee members, as their seniority in their organisations commonly granted them membership of these groups. In smaller organisations the FC generally had greater contact with the CEO. In contrast, FCs in larger organisations had less interaction with their CEOs. CFOs and FCs also regularly communicated. Volunteers comprised another group with whom some FCs communicated. Generally, these were volunteers who performed a treasury/finance function that was geographically distant from the office where the FCs worked. Both CFOs and FC communicated with business unit managers.

This study has added to the sparse knowledge of accountants and their networks. The study has identified the primary constituents of the accountants’ networks. It has used concepts from strong structuration theory ([Stones, 2005](#_ENREF_57)) to gain insight into the influences on the composition and development of the accountants’ networks. The few prior strong structuration studies that have considered accountants as part of organisational networks, have concentrated on only a few of the parties that make up accountants’ networks and they have not considered networks from the viewpoint of an individual accountant ([Coad & Glyptis, 2014](#_ENREF_6); [Coad & Herbert, 2009](#_ENREF_7); [Jack & Kholeif, 2007](#_ENREF_36)). The application of strong structuration theory to the current study has provided an added perspective through using some of the theory’s defining concepts. The positional took into consideration the accountants’ perceptions of their roles. These perceptions had an influence on the whom they communicated. The supporting role involved communication across the organisation. Of the accountants interviewed, the CFOs were the ones most commonly engaged in strategy. The development and execution of strategy, led to the CFOs’ communication with an array of people within their organisations. CEOs, and business unit head or managers, were among those with whom CFOs communicated ([Ernst and Young, 2013a](#_ENREF_16)). The management and reporter roles also led to a diversity of communication partners.

Transparency, honesty and integrity were general-dispositional traits expressed by many of the interviewees when they spoke of their values. These dispositions influenced how the accountants went about establishing and developing their networks. Consideration of the conjuncturally-specific provided examples of ways in which the accountants’ knowledge of those with whom they communicated, influenced those communications. For example, the preference of managers for verbal communication ([Hall, 2010](#_ENREF_28)) led to the accountants being engaged in many face-to-face conversations. The accountants perceived that others’ expectations of the accountants’ roles led those others to seek out the accountants regarding matters where they deemed the accountants had expertise.

This study needs to be read with a number of limitations in mind. The interviewees’ organisations were all registered not-for-profit organisations. Although the lines between the sectors are becoming increasingly blurred ([Edwards, 2009](#_ENREF_12)), nevertheless, the distinct features of not-for-profit organisations may have had some bearing on the interviewees’ responses. It would not be generally expected that financial controllers would communicate with volunteers, however a number of financial controllers in the current study noted their communication with volunteers. It would be interesting to perform a similar study with accountants working in for-profit organisation to determine the impact, if any, that the not-for-profit sector may have on accountants’ networks. The interviewees were selected to participate in the study using a snowball sampling approach. They cannot be said to statistically represent accountants in Australia. Previous studies have, however, shown that accountants share commonalities in their perceptions of the roles ([Ernst and Young, 2008](#_ENREF_15), [2013a](#_ENREF_16), [2013b](#_ENREF_17); [IBM, 2013](#_ENREF_33)). In the current study accountants were the agents in focus. Future studies might consider how accountants are incorporated into the networks of other organisational members. Interviewees verbally provided their perceptions of their communication networks and how they established them. Further studies might consider using document analysis and observations to study accountants’ networks.

The interviewed accountants’ communication networks provided them with opportunities to exercise authority as they influenced others, provided meaning, and impacted organisational norms. The extent to which accountants were motivated to affect structures flowed out of their general-dispositions. As accountants built relationships, others were more likely to view the accountants as committed, knowledgeable organisational members and this led to others seeking out the accountants for assistance and advice, thus extending their communication networks. Coad and Glyptis ([2014](#_ENREF_6)) also note the contribution that trust makes to position-practice relations. Trust reduces uncertainty as specific assumptions can be made about other agents’ future behaviour ([Coad & Glyptis, 2014](#_ENREF_6)). Fostering trust, working in teams and the ability to build relationships are all seen as essential elements of the management accounting process ([Burns & Baldvinsdottir, 2007](#_ENREF_4)).

The current study has added to knowledge of accountants’ intra-organisational networks. Communication networks play a critical role in the circulation of information within organisations and accountants’ networks form a significant part of information flows. The study provides information that will be helpful to both accountants and their organisations as the reliance on informal information flows continues to escalate.

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1. Several interviewees opted to have the interview conducted away from their office. [↑](#footnote-ref-1)
2. For ease of discussion, accountants holding the position of most senior accountant in an organisation are referred to as CFOs. The second in charge accountants are referred to as FCs and the remainder as OAs (other accountants). [↑](#footnote-ref-2)
3. For ease of reference, these people are termed ‘non-finance subordinates’. [↑](#footnote-ref-3)
4. References to large organisations relate to organisations with more than 1,000 equivalent full-time employees. [↑](#footnote-ref-4)