**Organizational assimilation of management accounting artifacts from the perspectives of Structuration Theory and Strong Structuration Theory**

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**Introduction**

To analyze the process of continuity and change in accounting it is necessary to consider that the events are dependent on environmental conditions. Thus, the accounting and the context in which it operates need to be investigated jointly. The social relations are reproduced over time influence the process of continuity and change of management accounting artifacts. In this interaction the intentionality of agents, those able to make changes, can facilitate or hinder the reproduction of social practices (Burchell, Clubb and Hopwood, 1985; Jack and Kholeif, 2007; Coad and Herbert, 2009).

Introducing a dual view, the structure is both the means as a result of the social systems (Englund et al., 2011). From this occurs the structuration which refers the repetition of social systems, involving both, continuity and change (Coad and Herbert, 2009). The concept of management accounting as an social interconnected systems of composite structures of signification (comunication), domination (resources) and legitimation (sanction) (The Giddens Triad); and an ontological basis (science of being) to theorize how, when and why socially integrated agents can produce the continuity or change in accounting practices (Englund et al., 2011).

To understand how these structures assemblies operating together, Giddens (2009) considers the meaning of a concept (for example, the use of the word "patriot" in political discourse) borrows from and contributes to the legitimation (for example, nationalist standards) and coordinates the forms of domination (eg, local police), from which, you gain more strength.

This logic can be analyzed for the role of management accountants in organizational assimilation cycle of management accounting artifacts. As the meaning of a concept, the communication of accounting language (accounting procedures for standardization of organizational routines) to key users, internal cross-functional teams and external partners in the use of the artifact. Consequently, the discourse of management accounting spreads through communication to the various parts of the organization to legitimize (eg organizational standards for use of the artifact). Thus, management accounting began to coordinate the forms of domination (for example, the influence of management accounting in the financial decisions regarding the use of the artifact), from which, you gain more strength.

Therefore, as forms of domination lead to recreating and legitimation of different rules. Together, as the structures of signification and legitimation affect the structures of domination both to reproduce as challenge them (continuity or change processes) (Giddens, 2009). Are these dualities structures that enable the formation of a collective work between social actors (structuring process) in organizations (Gomes and Gomes, 2007).

In addition the Giddens, Coad and Glyptis (2014) argue that there is plenty of research more practical aspects of structuring. Therefore, Stones (2005) suggests from the perspective of strong structuration theory, the quadripartite model. This model considers the external structures as conditions of action (macro environmental events, sociocultural characteristics); the internal structures (cognitive aspects of agents); the active agency through knowledgeability agents and the results of the structuration (identifiable aspects of agency-structure relationship).

Stones (2005) gives more emphasis on institutional analysis and strategic conduct of the agents. The strong structuration ttucturationt (Coad and Glyptis heory of Stones (2005) seemingly disappears with the three structuring arrangements identified by Giddens (2009). With the argument that specific knowledge of the situations of interpretative schemes (signification), power capacity (domination) and normative expectations (legitimation) are acquired just over time; Jack and Kholeif (2007) proposes the Stones (2005) model to analyze the ERP implementation cycle. Coad and Herbert (2009) from the perspective of Stones (2005) recognizes that exist complex interrelationships between the structures of signification, domination and legitimation in the implementation cycle, which unfeasible practical results for analysis.

Previous studies have overlooked the fact that the structure is a continuous process, it is concentrated in a implementing stage of the life cycle (for example, Jack and Kholeif, 2007; Jack and Kholeif, 2008; Coad and Herbert, 2009; Coad and Glyptis, 2014). However, little is known about the factors that influence such a structuration in organizational assimilation cycle (post-implementation cycle) (Hossain, Moon Kim and Choe, 2011).

In the environment management accounting, organizational assimilation cycle is understood as the artifacts diffuses and routinizes in organizational activities after implementation (Purvis et al., 2001; Hossain et al., 2011). Ahuja and Thatcher (2005) state that there are few studies on the post-implementation environment (assimilation cycle) the artifacts of management accounting.

From these gaps, sees a wide qualitative research field to understand under the prospects of Giddens (2009) and Stones (2005) the role of management accountant in organizational assimilation cycle of management accounting artifacts. Under this assumption, the purpose of the research is to analyze the organizational assimilation of management accounting artifacts from the perspectives of structuration theory and strong structuration theory.

In this research the structures of signification, domination and legitimation will be analyzed to understand the behavior of organizational absorptive capacity (duality of structure) in assimilation cycle of management accounting artifacts. Specifically, this cycle the relationships are stable between of structures of signification, domination and legitimation. In other words, habits and routines are diffuses and routinizes in organizational activities. Thus providing to analyze the role of management accountant as signification, domination and legitimation structures in continuity and change process of assimilation cycle of management accounting artifacts.

Complementarily to Giddens' theory, the research will adopt the Stones (2005) quadripartite model to operationalize the category of analysis, organizational absorptive capacity (duality of structure). This time, according to Stones (2005), it is expected to be more practical analysis results of the structuration process of organizational assimilation cycle.

From that the external structures (macro environmental factors and sociocultural characteristics) influences the internal structures of the agents (cognitive aspects) are underdeveloped in structuration theory of Giddens. The Stones (2005) proposal is partially suitable to analyze the structuration of organizational assimilation cycle. Thus, from the perspective of strong structuration theory is considered as analysis category the organizational absorption capacity (duality of structure) and macro environmental events, sociocultural characteristics and cognitive aspects as analysis subcategories.

In considering how we might explore aspects of these polarised perspectives, we began with the question: “How to examine the organizational absorptive capacity (duality of structure) of the assimilation cycle of management accounting artifacts from the perspectives of structuration theory and strong structuration theory?”

**Literature Review**

Through the structures of signification, domination and legitimation, Scapens and Macintosh (1996) analyze the management accounting in social interactions (accounting practice on a daily basis) of organizations through time and space. From Cohen (1989), Scapens and Macintosh (1996) conceive that from the perspective of management accounting, structuration theory provides researchers a theoretical framework that can be the basis to study management accounting as part of the established and institutionalized behavior routines. Agents with practical conscious of appropriate behavior patterns maintain these standards through its active participation in institutionalized routines.

As for the role of social actors in the context of accounting, the enquiry Guarido Filho and Costa (2012) indicates four analytical implications, the social nature of the accounting practices; the recognition of the socio-cultural dimension to the accounting environment; interposing between legality and legitimacy of accounting practices; the understanding of the profession as a relevant social actor in the construction of the accounting environment.

Jack (2005) focuses on the structure of signification, but acknowledges that always has to be understood in connection with domination and legitimation. The author also reports the limitation of knowledgeability of actors, from that analyzes the unconscious and, on the other hand, the conditions unrecognized and unintended consequences of the agents.

To identify institutional mechanisms pressure (external pressure) that influence the organizational changes, Santos (2008) adopted the model of DiMaggio and Powell (1983) (coercive, normative and mimetic pressures). The results of Santos (2008) found that legal, regulatory and cultural cognitive environments did not promote profound changes in practices of management accounting in the industries of the Brazilian electric sector.

Through semi-structured interviews, Tavares (2012) investigated the characteristics of the IT sector, the implanted system, system users, as well as information on using the system. However, Tavares (2012) showed that the assimilation of information systems in the Brazilian banking sector was influenced by confluence of individual and organizational objectives and the kind of training applied.

With regard to changes in management accounting practices Wanderley and Cullen (2012) found that the budget control and performance measurement system were institutionalized in a regulated electric industry in Brazil. The authors also revealed that the structures of signification, domination and legitimation in the political and economic levels, provided the social, political and economic contexts (external structures) reflected in changes of management accounting. The authors found that over time, the accounting systems became essential tools for building the new business strategy of the industry under study (Wanderley and Cullen, 2012).

The research Lawrenson (1992) argues that the advancement of accounting in a railway industry in the UK was a factor that contributed to the change in attitude of engineers. In response to the development of management accountant, engineers began to understand the new routines and accounting concepts and to look for ways that could not be adopted by accountants. Engineers therefore directed their attention to the physical processes of production, which until then had been neglected by accountants and were known only employee of the operating sector of production thus enabled engineers to remain in power (Lawrenson, 1992).

The objective of Cowton and Dopson (2002) was to evaluate, through the presentation and discussion of a case study, the value of Foucault's power perspective to the study of management control. Walter et al. (2009) according to Stones (2005), say the agency power conditions the organizational actions at the micro (internal structures) and macro levels (external structures) of the organization.

Jack (2007) investigated the changes of power asymmetries in the UK agricultural sector. The search covered the farmers, government, extension services, as well as corporations. From the perspective of domination, elucidated the difficulties faced by farmers as well as the understanding of strategies for the development of management accounting in agriculture. However, Jack (2007) examined the structure of domination separately, although it is aware that the of legitimation and signification structures deepen the understanding of the daily life of the accounting practice.

The research Uddin and Tsamenyi (2005) is based on the dialectic of control to explore how the budget operates in the public sector in Least Developed Countries. This aspect of structure provides a way to examine how different state agencies and agents interact to shape the current practices of management control and budget in the state-owned Ghana.

Jayasinghe and Thomas (2009) explores how and why the old accounting practices were preserved in a subaltern rural community in Sri Lanka, despite external pressures for change. In particular, examines how these accounting practices are mobilized the community everyday and how and why community members tend to preserve them from generation to generation.

From the design of structural contradictions (external structures), Alam et al. (2004) investigated the changes in operations and accounting practices in the Fiji Development Bank. The study found that the profit is at odds with the local culture. Local tradition is contradictory with capitalist development. The bank's decision to increase profitability through a technology based on profit was contradictory with their traditional role of development in Fiji (Alam et al., 2004).

Due to market opening in the European Union (external structures), a Finnish company in the food sector went through process of organizational restructuring. This discourse spreads through communication to the various parts of the organization to legitimacy. This phenomenon was analyzed by Granlund (2002) who found that the process re-engineering and change of management accounting, has become an important component of a new operating ideology, also implying a new corporate culture.

The research Granlund et al. (1998) showed that the macro environmental issues, for example internationalization, globalization and the block of the European Union (external structures) in particular are legitimation elements in financial reports of the food industry in Finland. The authors revealed a connection between the wider social debate and concerns of companies. Thus, they are able to make important alignments, which in turn facilitate corporate restructuring.

Lawrence et al. (1997) analyzes the evolution of health institutions in New Zealand, and in particular the points at which the accounting practices and medical professionals are opposed. The authors treated the accounting as part of broader social practices, used Giddens' structuration theory to understand the ways in which accountants and their practices are implicated in certain social reforms. Increasingly there is an acceptance that accounting can not be understood as an autonomous sphere of activity, but should be seen as part of a complex series of political, economic and organizational contexts (otherwise, the management accounting as structure of signification, domination and legitimation) (Lawrence et al., 1997).

Under Stones’ (2005) perspective, the research of Jack and Kholeif (2008) on the implementation of ERP system in an egypt company indicates that the poor technical support of ERP vendor and heavy reliance on foreign experts to provide technical assistance (external structures) created difficulties for the organization. Coad and Herbert (2009) from the Stones (2005) recognizes that the structuration begins when the agents engage in intentional action (internal structures). Also underscore that exist complex interrelationships between the structures of signification, domination and legitimation in the implementation cycle.

For better comprehension of the interactions of signification, domination and legitimation structures in the implementation cycle. Glyptis and Coad (2014) suggest more clearly identify the contradictions and dialectical power relations between different social systems.

Jack and Kholeif (2007) suggests an analytical framework from Stones (2005), identify the internal structures of the agents; the interpretive schemes of specific assumptions; rules and allocation of resources; identify the relevant external structures and authoritarian and allocative resources that are available. Finally, analyze the results that were intended or not.

In this context, the role of the management accountant as structure of signification in organizational assimilation cycle provides through accounting language (accounting procedures for standardization of organizational routines) the integration of the various organizational activities (financial, purchasing, sales, logistics, production, etc.). Consequently, the management accountant as structure of legitimation happened when the discourse of management accounting spreads to the various parts of the organization. The management accountant is considered as domination structure when its role is leading to the integration of organizational routines in the assimilation cycle.

Therefore, the structures of signification and legitimation affect the structures of domination (Giddens, 2009). As well as, the external structures (macro environmental events, sociocultural characteristics) are conditioning of action agents (power agents) (Stones, 2005). The internal structures (cognitive aspects of agents) and the active agency through knowledgeability agents are influenced by external structures (Stones, 2005). Thus, both perspectives, Giddens (2009) and Stones (2005) are complementary to analyze these dualities structures that allow or restrict the formation of a collective work of social actors in organizations.

**Theoretical Framework**

According to Giddens (2009) the structures can be divided into a subset of structural properties: (i) signification (comunication); (ii) domination (resources); and legitimation (sanction). Thus, these structures jointly condition the behavior of the organizational absorption capacity, the duality of structure. At this time, the institutionalized practices are reproduced through the actions of the agents. This relationship between social structure and human actions suggests the organizational assimilation cycle. Thus, through the diffusion (spread) and routinization (repetition), the artifacts of management accounting spread in the organization to become as certain (Jack, 2005).

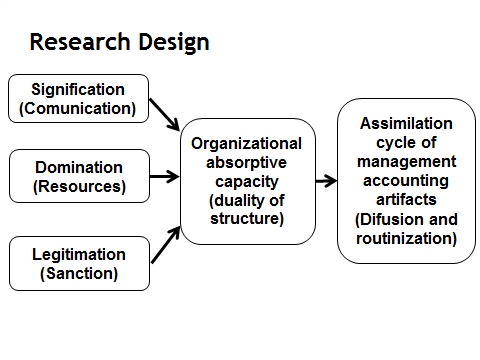


Fig. 1. Research Design

The relationship between structure and action is contextualized by Giddens (2009) from the interaction of structures of signification, domination and legitimation. The signification structures provide a means for people to interpret events. The legitimation structures provide sanction standards for certain forms of conduct. The domination structures are designed by the authorization theories and resource allocation. The exercise of power is facilitated by two forms of resources: (i) allocative (eg, raw materials, land and technology); and (ii) authoritarian (eg, technical knowledge, authority and language skills) Englund et al (2011). From the interaction of these structures, gives the organizational absorptive capacity (duality of structure) Stones (2005), which is defined as the organization's ability to use, absorb and assimilate the management systems (Hossain, Moon Kim and Choe, 2011).

The present study is its identification in the interpretive approach, through the structuration and strong structuration theories. The operationalization of the research is given by the detailed description of the phenomenon, from 4 categories, 15 subcategories and 58 factors analysis.

The construct of the research was drawn from the theoretical prepositions. For each theoretical prepositions envisioned is a category of analysis. Following, there was the selection of analysis subcategories corresponding to each category, and so, for each category identified himself the factor analysis. This systematic occurred through the interpretation of the structuration and strong structuration theories. Due to the fact few studies on the organizational assimilation cycle of management accounting artifacts, also used up studies that have addressed the concept of organizational absorptive capacity in IT literature. The authors are referenced in the tables of this chapter.

**Accounting as Signification Structure**

In everyday interactions agents resort to interpretive schemes of meanings to understand the communication established (Macintosh and Scapens, 1990; Conrad, 2005). Interpretive schemes are the cognitive means by which each actor makes sense to what others say and do (Macintosh and Scapens, 1990; Conrad, 2005).

From the conception of Stones (2005), this considers that the external structures influence the internal structures of the agents. The aim of this research is to identify the functions of management accounting in the use of artifact that can influence the behavior of the agents. As an example, learning and training, cross-functional coordination, audit, assessment of post-implementation benefits, consulting, continuous improvement, technical support agents of change, crisis management and feedback.

For Boland (1993) the meaning of the actions of people is an interpretation and not just something casual. The creation of meaning through interpretation is a qualified personal fulfillment. Therefore, it is necessary to use the system control (Auto reflective regulation of Giddens), ie the control groups and subgroups of users, privileges and permissions.

From this context meaning there is the reproduction of social structure. Thus, an interpretive system comprises procedures that mediate the structure and interaction, that is, are the structuring arrangements (Macintosh and Scapens, 1990). As an example, how the organization manages the conduct of employees on the principles of the best system utilization practices. Specifically, this includes the code of business conduct on the use of computer and computer information systems.

In this scenario, the artifacts of management accounting can be analyzed as structuring arrangements. For example, management accounting provides managers with a means of understanding the activities of organizations and allows substantial communication of these activities (Macintosh and Scapens, 1990). In the words of Weber (1978), Roberts (1990) points out that the language of accounting reflects a fundamental instrumental orientation to the production of information.

As such, management accounting is an interpretive system that mediates social interaction in the form of communication between managers. The signification structure comprises the common rules, concepts and theories that are formulated for the continuity of organizational activities (Macintosh and Scapens, 1990).

However, for Boland (1993) accountants do interpretive readings of particular organizational situation to make the records and accounting reports. These reports, in turn, is read by managers and other users to understand the organizational situations.

In contrast to Macintosh and Scapens (1990), Boland (1993) states that the artifacts of management accounting are not monolithic methods of structuring. The artifacts are part of a set of rules and resources available to the actors. The management accounting reports are open texts, rich in meanings and users of information are powerful interpreters of these texts.

However, from the perspective of the role of accounting, Cohen (1990) and Macintosh and Scapens (1990) emphasize that the management accounting can provide the integration of organizational routines. Therefore, it is necessary to investigate how the artifact of management accounting provides integration of activities in the organization, according to Giddens, the analysis of the natural environment. Furthermore, it is important to understand if the management accounting from the implementation of the artifact, become more dependent or independent of other parts of the organization, ie systemic integration of Giddens. In addition to this, if the management accounting from the implementation of the artifact, now has new incumbencies/activities in the organization, as terms of Giddens, social integration.

The Table 1 below shows the construct of research on the signification mechanisms, the corresponding category, subcategories and factor analysis, as well as the referenced authors.

**Table 1 – Construct (Signification mechanisms)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Preposition** | **Category** | **Subcategories** | **Factors** | **Authors** |
| *P1: In the adoption of an artifact with the aim of organizational integration, management accounting is presented as an interpretive framework in the organization.* | Signification mechanisms | Functions | Learning and Training;  Cross-functional coordination;  Audit;  Evaluation of post-implementation benefits;  Advice;  Continuous improvement;  Technical support;  Agents of change; Crisis management;  Feedback | Macintosh and Scapens (1990); Roberts (1990); Boland (1993); Scapens and Macintosh (1996); Jack (2005); Giddens (2009) |
| Activities | Reflective self-regulation;  Homeostatic ties; Routinization |
| Comunication | Contextually; Horizontal / Vertical relationships |

Giddens (2009) conceptualizes signification mechanisms as embedded typing modes within the consciousness of the actors "accumulation of knowledge". Following the theoretical explanation to understand the framework of functions, activities and communication to the category signification mechanisms. Macintosh and Scapens (1990) and Lawrence et al. (1997) explain that management accounting provides managers with a means of understanding the activities of organizations, thus allowing their communication.

Moreover, Lawrence et al. (1997) relate the function of managerial accounting as an accounting benefit system to create conditions for new signification mechanisms in the organization. Similarly, Boland Jr. (1993) points out that the management accounting systems become interpretive schemes (signification mechanisms), when they have the function of providing top management in the preparation of plans, decision-making and organizational control.

Thus, this research has the following theoretical proposition: P1 - In the adoption of an artifact with the aim of organizational integration, management accounting is presented as an interpretive framework in the organization.

**Accounting as Domination Structure**

Scapens and Roberts (1993) used the structuration theory to distinguish the concepts of power and making power over to focus on the tensions between the use of accounting, both as an enabling device, as a means to achieve hierarchical control. Scapens and Roberts (1993) employ a Foucault's view that the effect of power are not negative, but productive (Collier, 2001).

The research of Jack and Kholeif (2008) backs this up, where there was conflicting expectations, the role of management accountants has become to be to solve the conflict of intersectional interests. In addition, the ERP has provided management accountants powerful methods of structuring, which can provide new meanings for their activities, increase the legitimacy related to professional contributions and improvement of its power to other stakeholders of companies.

Specifically, it is important to understand from the implementation of the artifact, how developed power relations between sectors, the intersocial systems of Giddens. As an example, Pimentel, Carrieri and Lima (2008) state that the ERP promoted a redistribution of power relations in the organization, through the "gain" of power by some groups, as opposed to the "loss" faced by others.

One of the important features of Giddens' structuration approach is that, while recognizing the way in which the context influences behavior through resources, there is the possibility of individual action of the actors (Cowton and Dopson, 2002). Walter et al. (2009) according to Giddens, say the agency power conditions the organizational actions at the micro and macro levels of the organization. However, Stones (2005) states that the macro structures influence the internal structures of the agents.

Giddens (2009) distinguishes two types of resources, allocative and authoritative, and defines these resources as follows: a) allocative resources: material resources involved in power generation, including the natural environment and physical artifacts, derived from human dominion over nature; and, b) authoritarian features: non-material resources involved in power production, due to the ability to enjoy the activities of human beings, are the domain of the result of some actors over others. In Giddens's analysis of power is implicit domination, which is perceived as a control product on the resources (Uddin and Tsamenyi, 2005).

The management strategies are influenced by forms of technology, skills of workers and competition. However, these strategies can be affected by workers' resistance capacity. Therefore, organizations develop control dialectic policies (Saravanamuthu and Tinker, 2003).

The dialectic of control indicates how organizational practices shape and are shaped by the complex power relations between subordinates and superiors in various power structure levels within and outside the organization (Giddens, 2009). The central focus of structuration theory in power analysis is the control of the dialectic, which explains the power in two ways. Thus, power relations, there is no condition in which one party has absolute power, while the other has no power (Uddin and Tsamenyi, 2005).

Power and resistance are present in the whole process of interaction between the user and the system, as well as the transformations on labor (Rodrigues, 2008). Accounting is the primary means of monitoring the actions of management, it is official, though it is a standard management challenged. The accountants must have both moral and instrumental dimensions of power, because it influences how the management behaves through the contradictions between capital and labor (Saravanamuthu and Tinker, 2003).

As an example, Sampaio (2004) shows that with the implementation of the artifact, some actions generated conflicts of power in that the integration of sectors sets off collective action problems when trying to converge different interests. There is then a proliferation of opportunities and constraints magnified by sharing actions. Thus, it is relevant to investigate how the management accounting contributes to the solution of conflicts of intersectoral interests in using the system, according to Giddens, contradiction.

The Table 2 below shows the construct of research on the resources and mechanisms of domination, the corresponding category, subcategories and factor analysis, as well as the referenced authors.

**Table 2 – Construct (Resources for domination)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Preposition** | **Category** | **Subcategories** | **Factors** | **Authors** |
| *P2: Management accounting provides facilities for mediating the relations of power in the organizational assimilation cycle of the management accounting artifact.* | Resources for domination | Authoritarian resources | Non-material resources | Collier (2001); Cowton and Dopson (2002); Saravanamuthu and Tinker (2003); Uddin and Tsamenyi (2005); Jack (2007); Coad and Herbert (2009); Giddens (2009) |
| Allocative resources | Physical artifacts;  Natural environment |
| Facilities | Compensation and rewards systems;  Working environment |
| Power | Dialectic of control; Autonomy |
| Social relations | Conduct strategic analysis;  Contradiction; Structuring;  Edges of the time-space;  Systemic integration; Social integration; Regionalization;  System;  Intersocial systems | Colwyn Jones and Dugdale (2001); Alam et. al (2004); Jayasinghe and Thomas (2009); Coad and Herbert (2009); Giddens (2009) |

For Macintosh and Scapens (1990) and Englund, Gerdin and Burns (2011) definition of resources for domination in accounting environment is by understanding that accounting is modeled as a resource that can be obtained/used in power.

Next, the theoretical explanation of the link between subcategories authoritarian resources, allocative resources, facilities, power and social relations to the category resources for domination. Macintosh and Scapens (1990) show that authoritarian and allocative resources comprises means of structures of domination by agents in the exercise of power.

Macintosh and Scapens (1990) and Conrad (2005) complements that the exercise of power/domination is not a one-way social process, all social relations involve both the autonomy, such as addiction. In conclusion, Macintosh and Scapens (1990) state that the management accounting artifacts are key elements in the process of accountability in organizations, provide mediation facilities of the structure of domination in power relations.

From this, gives the following theoretical proposition: P2 - Management accounting provides facilities for mediating the relations of power in the organizational assimilation cycle of the management accounting artifact.

**Accounting as Legitimation Structure**

Legitimation structures shall consist of rules and moral obligations of a social system. So are the shared set of values and ideals about what is important and what should happen in social environments (Macintosh, 1995). Therefore, the legitimation structure can be seen as the sanction of values and ideals communicated by regulatory regimes (Conrad, 2005).

However, many organizations are faced with a complicated situation. They have extremely sophisticated systems, in which monthly spend a considerable amount of human and financial resources in maintenance, parameterization and constant adaptation, failing to have a defined measure of the real impacts of continued investment in IT in the organization.

Therefore, it is necessary to understand how the implementation and the phases of system use were discussed and approved by the boards of directors and multifunctional commissions, pursuant to Giddens, the formal mechanisms. As well, knowing the credibility criteria used to motivate the continuity of system use. The role of top management in using the system. As it occurs the assessment of the system's impact on organizational performance. And as the economic and financial results of the system have repercussions in their use.

Similarly, information systems are used in the structures of domination and legitimation in the search for the trust (Giddens, 2009). Over time, information systems are becoming increasingly important as mediators of organizational trust (Granlund, 2002).

Roberts (1990) suggests that accounting artifacts reflect and partly solve the problem of trust and divergence of interests. Accounting is mobilized as a legitimate institution not only the financial reports of companies, but also in annual reports, newsletters and media (Granlund, 2002).

From this organizational context, Conrad (2005) points out that the accounting systems provide a structure meant for social interaction, the structure of signification. But also incorporate a moral order, the legitimation structure, since they define the rights and obligations (Macintosh, 1995; Conrad, 2005).

Macintosh (1995) also states that the artifacts of management accounting communicate a set of values and ideals about what is approved or not, as well as the rewards and penalties of policies. Thus, such artifacts become an important means to sanction the actions of managers (Macintosh, 1995).

Thus, the structuration theory framework can conceive explanations of morally appropriate behavior accounting in social roles and political organizations (Macintosh, 1995).

Following, the Table 3 presents the construct of research on the legitimation devices, the corresponding category, subcategories and factor analysis, as well as the referenced authors.

**Table 3 – Construct (Legitimation devices)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Preposition** | **Category** | **Subcategories** | **Factors** | **Authors** |
| *P3: Management accounting is the mediator that seeks legitimize the integration of business activity, not only in finance, but also on different organizational sectors.* | Legitimation devices | Obligations | Responsabilities | Macintosh (1995); Lawrence et al. (1997); Conrad (2005); Giddens (2009) |
| Sanction | Formal mechanisms |
| Legitimated behaviors | Credibility criteria |
| Morality production | Top management participation;  Perceptions of impacts;  Economic advantage of the artifact |

For Englund, Gerdin and Burns (2011) management accounting artifacts can be modeled as a legitimation devices, specifically, the rights, normative rules and moral obligations (Macintosh; Scapens, 1990; Conrad, 2005) of social interactions in organizations (Englund; Gerdin; Burns, 2011).

To proceed, the interpretation of the link between subcategories obligations, sanctions, legitimate behavior and production of morality to the category of legitimation devices. Hossain et. al (2011) state that the legitimation structure is established for obligations associated with the use of management control systems. These rules and regulations governing the sanction of the conduct of agents (HOSSAIN et. Al, 2011).

For Macintosh and Scapens (1990) the legitimation involves of morality the production of social interactions. From the perspective of management accounting, Macintosh and Scapens (1990) emphasize that the artifacts of management accounting are a means of reproduction of legitimate behavior.

Therefore, the following theoretical proposition: P3 - Management accounting is the mediator that seeks legitimize the integration of business activity, not only in finance, but also on different organizational sectors.

**Organizational Absorptive Capacity (Duality of Structure) of Management Accounting Artifacts**

The organizational absorptive capacity is defined as the ability of an organization to absorb, assimilate and use new technologies (Hossain, Moon, Kim and Choe, 2011). However, it depends on the diffusion and routinization. Diffusion is characterized by three phases: initiation, implementation and routinization or institutionalization. Diffusion models helps the understanding of the habitualization process, where a technology spreads and is repeated until it becomes routine and then is taken for granted (Jack, 2005).

The approach of this design to Giddens's approach indicates that the organizational absorptive capacity (Duality of Structure) occurs when structuring processes are recursive (Hossain, Moon, Kim and Choe, 2011). Thus conceived, the duality of structure, specifically, the structure functions both as a means for, and/or results of social systems. The duality of structure connects reproduction systems through time-space, with the production of situated interactions (Giddens, 2009).

The research Hossain, Moon, Kim and Choe (2011) argues that the organizational structures of signification, domination and legitimation constrain the behavior of organizational assimilation cycle of integrated management systems. However, Jack and Kholeif (2007) under of Stones (2005) proposal suggest identify the external structures that can offer resistance or support agent of the project.

Thus, it is important to investigate what are the historical situations that affect the use of the system, according to Giddens, the world time. As an example, globalization, technological advances, the level of competitiveness, tax requirements, among others. As well, how the market uncertainty, level of competitiveness, economic environment, influence the use of the system.

The Stones (2005) quadripartite model considers the external structures as conditions of action, the internal structures; the active agency through knowledgeability agents and the results of the structuration.

Therefore, it is to understand the structural properties of the organization, i.e., the characteristics most strongly rooted in the organization that affect the use of the artifact. As an example, the involvement and commitment of employees and management support; clear definition of business needs; proper planning; competent, organized and dedicated team; vision and clear objectives; customizations made gradually, among others.

Thus, the results of the structuration occurs by assimilation, which is defined as the extent the use of technology diffuses between organizational processes (production, purchasing, sales) and becomes routine in the activities associated with these processes (Purvis et al., 2001; Hossain, Moon, Kim and Choe, 2011). In environmental management accounting, assimilation is understood as the management controls diffuse and become routine in organizational activities.

Following, the Table 4 conceives the construct of research on the duality of structure, the corresponding category, subcategories and factor analysis, as well as the referenced authors.

**Table 4 – Construct (Duality of structure)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Preposition** | **Category** | **Subcategories** | **Factors** | **Authors** |
| *P4: The rules and conduct over time, are reproduced by agents of management accounting for the continuity and change of social practices.* | Duality of structure | Macro environmental events | Episodic characterization;  Global time;  Conditions of uncertainty;  Level of competitiveness; Economic environment | Cooper and Zmud (1990); Newwll, Swan and Galliers (2000); Guler, Guillén and Macpherson (2002); Stones (2005); Zhu and Kraemer (2005); Liang et al. (2007); Jack and Kholeif (2007; 2008); Coad and Herbert (2009); Kouki, Poulin and Pellerin (2009); Giddens (2009) |
| Cognitive aspects | Discursive consciousness; Consciousness practice;  Motivation (unconscious); Reflexive action monitoring;  Rationalization of action; Ontological security; Knowledge barriers;  Personal resilience and ambiguity tolerance | Cohen and Levinthal (1990); Attewell (1992); Fichman and Kemerer (1997); Gallivan (2001); Guler, Guillén and Macpherson (2002); Chatterjee, Grewal and Sambamurthy (2002); Doll, Deng and Scazzero (2003); Nicolaou (2004); Pervan (2004); Gattiker and Goodhue (2005); Kim, Lee and Gosain (2005); Lippert and Forman (2005); Stones (2005); Zhu and Kraemer (2005); Yu (2005); Zhu, Kraemer and Xu (2006); Chen and Hatzakis (2008); Choi and Lee (2009); Kouki, Poulin and Pellerin (2009); Chang (2009); Giddens (2009); Saeed et al. (2010); Chang et al. (2011); Hossain et al. (2011); Lorenzo, Kawalek and Ramdani (2012) |
| Sociocultural characteristics | Structure (Rules and Resources);  Structures (Isolable sets of Rules and Resources);  Historicity;  Local;  Structural principles; Structural properties;  Division classes;  Organizational inertia | Holland and Light (2001); Bradford and Florin (2003); Stones (2005); Yu (2005); Chen and Hatzakis (2008); Choi and Lee (2009); Coad and Herbert (2009); Giddens (2009); Kouki, Poulin and Pellerin (2009); Sullivan (2009); Chang et al. (2011); Lorenzo, Kawalek and Ramdani (2012); Kiriwandeniya et al. (2013) |

Giddens (2009) defines a duality of structure as follows the structure as a means and the result of the conduct it organizes recursively; the structural properties of social systems doesn´t exist outside the action, but are chronically involved in its conduction and reproduction. Thus, in this category, the dimensions previously analyzed signification, domination and legitimation are designed together.

In addition the Giddens, as proposed by Stones (2005) the macro environmental events, cognitive and sociocultural characteristics subcategories are also in this research category analysis duality of structure. Specifically, the external structures constitute the conditions of action, which can restrict or allow the influence the agent's actions in focus (Stones, 2005). The external structures are completely autonomous of the agent affect the social conditions, regardless of the agent's own will (property markets, economic and political crises, cultural characteristics, for example). Thus, the actions of external agents can influence the agent's actions in focus (Jack and Kholeif, 2007; Coad and Herbert, 2009). Thus, the macro environmental events and socio-cultural characteristics are considered as external structures by Stones (2005).

Otherwise, the internal structures of Stones (2005) model are defined by Jack and Kholeif (2007) and Coad and Herbert (2009) as skills of the actors, including ability to adapt to specific practices and the knowledge of the agent about the specific context of action. Thus, it is understood that the cognitive aspects include the internal structures of the Stones (2005) model.

Therefore, Boland Jr. (1993) reveals that social structures exist only from the action of individuals, which should have cognitive ability to play them. These structures are the means and the end of social interaction, is the notion of duality of structure (Boland Jr., 1993).

To Rosenbaum (1993) the simultaneous formation of the individual and society (socio-cultural characteristics) is the social practice through the duality of structure, which provides the main foundation for social reproduction. To actuate routinely this virtual order of the structure, the agents reproduce their practices in social interaction and more widely in the environment macro level (Mont'Alvão; Neubert; Souza, 2011).

This context leads the last theoretical proposition: P4 - The rules and conduct over time, are reproduced by agents of management accounting for the continuity and change of social practices.

**Conclusions**

Assuming that relations are stable between the structures of signification, domination and legitimation in the organizational assimilation cycle is adopted the Giddens Triad to understand the role of management accountant as a signification, domination and legitimation structures. In addition to Giddens, it is adopted the quadripartite model (external structures, internal structures, active agency and results of structuring) of Stones (2005) to operationalize the organizational absorptive capacity (duality of structure). Thus, proposals for Giddens (2009) and Stones (2005) provide conjunction analyze the role of management accountant in organizational assimilation cycle of management accounting artifacts.

From the construct is intended contribute to the understanding which factors the structures of signification, domination and legitimation act, if the plural form, the formation of the conduct of the management accounting agents. How agents perceive (internal structures) the possibilities or restrictions from the external structures. As it occurs the adaptation of assimilation cycle of projects with the requirements of a structural immediate context. Identify the most relevant sets of external structures. How the management accountants participates of relations positional-practices for continuity and change the artifact assimilation cycle.

In this way it is expected that the role of management accountant as signification structure in the organizational assimilation cycle of management accounting artifacts, as Macintosh and Scapens (1990), provide understanding of means managers of the various organizational activities (financial, purchasing, sales, logistics, production, etc.) and allow substantial communication of these activities. As well, the management accounting is an interpretive system that mediates social interaction in the form of communication between managers in different sectors of the organization (Macintosh and Scapens, 1990). According to Cohen (1990) and Macintosh and Scapens (1990), one sees that the management accounting is preponderant to the integration of organizational routines in organizational assimilation cycle.

As Boland (1993), it is expected that the artifacts of accounting are not considered monolithic tools for information. As recommended by Giddens (2009) and Coad and Glyptis (2014), the actors are purposeful and intentional in their behavior. Thus, the interpretive act is designed for individuals, in this case, users of accounting information. The information extracted by means of financial reporting depends on the context of each user. Thus, when the integrated management systems are the organizational assimilation cycle, the interpretation of this information beyond the boundaries of accounting knowledge.

From the perspective the role of management accountant as domination structure, as Scapens and Roberts (1993), that the management accounting is a device that promotes continuity of the organizational assimilation cycle of management accounting artifacts. As Jack and Kholeif (2008), that management accountants are solvers of conflicts of intersectoral interests. In addition, that the organizational assimilation environment provides the management accounting to enhance its power with other stakeholders of the company. But also from their moral and instrumental dimensions of power, influence how management behaves through the resulting contradictions of organizational assimilation cycle (Saravanamuthu and Tinker, 2003).

It is expected also that the management accountants are agents of change in the processes of social transformation in organizations. As well as for the systematic integration of social practices, management accounting function in the standardization of processes among the various sectors of the organizations, as recommended by Jack and Kholeif (2008). As Jack and Kholeif (2008), from the systemic integration in organizations, management accounting enlarge their field, and consequently participate directly in power disputes.

From the preposition the role of management accountant as legitimation structure in the organizational assimilation cycle, it is expected that of management accounting artifacts are considered as mediators for an organizational environment of trust (Granlund, 2002). As Roberts (1990), that the management accounting provides a moral order of systemic integration of information. It is also expected that the artifacts of management accounting is an important means to sanction the actions of managers (Macintosh, 1995).

It also envisions that management accounting is a means to reflect the expectations of the organization and society (Englund et al., 2011). Thus, that the management accounting exercise a neutral role to conquer the reliability by information supplied to users (Lawrenson, 1992; Granlund et al., 1998; Granlund, 2002). It is expected that from the standardization of rules and routines, the management accounting actively promote the legitimation process of organizational integration in the assimilation cycle.

Under perspective of Stones (2005) from the preposition of organizational absorptive capacity (duality of structure) of management accounting artifacts, expected to as Coad and Glyptis (2014), more practical results of the structuration process. Thus, one sees that the external structures (macro environmental events, social and cultural characteristics) condition the action of the actors. As well as through the internal structures (cognitive aspects of agents) and knowledgeability agents, the pro-active role of management accountants in the structuration process of management accounting artifacts in organizational assimilation cycle.

From this context, of language and communication (signification), resources (domination), sanctions (legitimation) and the organizational capacity of absorption (duality of structure), which comprises macro environmental events, cognitive aspects and sociocultural characteristics, condition the assimilation cycle of management accounting artifacts.

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