

# **Accountants' proactivity in intra-organisational communication networks: A strong structuration perspective**

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## **ABSTRACT**

**Purpose** - The paper provides insights into the importance of accountants' networks, the parties who comprise those networks and how accountants go about building and maintaining their communication networks. It also illustrates the use of strong structuration theory, which specifically considers the networks that surround agents. The conclusion highlights the significance of communication as agency in the context of accounting practice through a strong structuration perspective.

**Design/methodology/approach** - A qualitative approach to the inquiry was adopted. Interviews were conducted with 30 Australian accountants from 22 not-for-profit organisations. A thematic approach was used to analyse the transcripts. 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 to expand and enhance their networks. The accountants played a pivotal role in networks and they pursued both horizontal and vertical relations. The accountants' organisational positions and perceptions of their roles, worldviews and knowledge of other members of their organisations were used strategically to alter the internal structures of networked others.

**Originality/value** - The study contributes to the meagre literature regarding accountants' networks within organisations. It provides 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 in for-profit organisations. The study provides insights into strategies to develop intra-organisational networks.

**Keywords:** accountants, communication, networks, strong structuration.

## 1. Introduction

One of the most consistent findings in the social science literature is that *whom* you know often has a great deal to do with *what* you come to know.

(Cross, Parker & Sasson, 2003, p. 8)

During a wider study of how accountants in not-for-profit (NFP) organisations use and disseminate accounting information, the amount of time and effort expended by chief financial officers (CFOs) and other senior accountants in establishing intra-organisational networks and in fostering relationships with co-workers was beyond expectation. It is clear from the literature and from the authors' experience that establishing and sustaining relationships takes considerable effort (Jones, 1999). Studies of the roles of CFOs highlight the importance of accountants' intra-organisational networks. Developing effective alliances with other members of the leadership team is fundamental to carrying out the CFO's role effectively (IFA, 2013). Furthermore, the quality of inter-departmental relations is seen as being one of the greatest barriers to CFO effectiveness (Ernst & Young, 2013a). Relationships are deemed important for accountants in varied organisational positions. For instance, management accountants require well-developed interpersonal skills as they "interact and build trustworthy relationships with colleagues across different business areas and different levels of seniority" (Burns & Baldvinsdottir, 2007, p. 127).

The development of public accountants' networks (Koza & Lewin, 1999; Sellers, Fogerty & Parker, 2014) and networks between organisations (Mouritsen & Thrane, 2006; Grafton, Abernethy & Lillis, 2011) have been studied. Although the study of organisational networks has gained the attention of researchers and practitioners in many disciplines (Nonino, 2013), accountants' networks within organisations, aside from public accountants (Gaffney, McEwen & Welsh, 2001; Herbohn, 2004), have received scant attention from researchers. The term *network* has been used in a variety of ways (Tomkins, 2001). This paper adopts Eckenhofer and Ershova's (2011, p. 30) definition of intra-organisational networks as the "relations between employees". From the accountants' point of view, their networks are the other people in their organisations with whom they have relations. Alliances and networks play a significant function in power relations (Skærbæk & Melander, 2004). This raises questions about why accountants strive to build networks and the extent to which these relationships enhance their ability to fulfil their roles within their organisations. In particular, are they able to communicate with colleagues more easily about accounting matters and are their organisations perceived as being more effective as a result of such communications? Theoretically, there is an interesting question concerning how accountants choose to communicate in order to change the behaviour and attitudes of those in their intra-organisational networks. What emerges from this study is the intention of accountants to increase the financial astuteness of those working within their organisations, which in turn would create more meaningful conversations and actions concerning the financial running of their organisations.

In order to develop the theoretical aspects of the empirical data, strong structuration theory (Stones, 2005) was used as a framework. Concepts of active agency within the theory allow us to explore how agents draw on internal and external structures, and their knowledge of other agents, to act strategically to alter structures and taken-for-granted rules and routines within their organisations. Whilst Giddens' (1984) structuration theory develops, to some extent, a strategic conduct analysis, Stones' (2005, 2015) work goes much further in developing epistemological aspects of the theory (Bryant & Jary, 2011). The latter guides researchers to use concepts of agents' contexts and to conduct analyses that draw deeply on the knowledge that agents have of their own and others' contextualised fields. The accountants' views regarding the network of others that continually inform action (Thrift, 1996, p. 54) is a

differentiating feature of the current study. The case study of NFP organisations presented here allows us to study network and relationship building, and choice of communication, as active agency within a strong structuration framework. The analysis extends understanding of how the choices accountants make about how they communicate and with whom contributes to the process of structuration in accounting practices. The primary objective of the study is 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 who make up accountants' intra-organisational networks;
- the strategies that accountants adopt to influence the formation and maintenance of their networks; and
- accountants' use of communication networks to influence and develop their organisations.

The contribution of this paper should be set in the context of the existing literature. One aspect of management innovations over the past few decades has been the reduced role of formal reporting structures and an increase in informal employee networks (Cross, Nohria & Parker, 2002). Connectivity and the robustness of employees' networks "can have a significant impact on strategy execution and organizational effectiveness" (Cross et al., 2002, p. 66). Managers rely extensively on informal information (Brennan, Kirwan & Redmond, 2016). Access to such information is crucial for the success of individual organisational members as well as their organisations (Zeffane, 2006). Although accounting communication pervades organisational life, intra-organisational communication processes have been almost totally neglected by accounting researchers (Jack, 2013; Parker, 2013). This study provides timely information for professional bodies and others involved in the training and development of senior accountants concerning the effectiveness of networking and communications skills (CAANZ, 2016; Ernst & Young, 2016b).

Using a qualitative approach, thematic analysis was applied to interviews conducted with 30 accountants working in NFP organisations undertaking educational/research, health, religious and/or social services activities. The NFP sector provides a significant context for the study. Whilst it is generally agreed that the lines between the sectors are blurring (Arsheaultm & Vaughan, 2015; Bromley & Meyer, forthcoming), NFP organisations nevertheless continue to exhibit some distinctive characteristics, such as the inability to raise funds by shares and to distribute profits, as well as focusing on their missions (Dees & Anderson, 2003; Hume & Hume, 2008), which may impinge on the work of their accountants.

Although accountants produce information for 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 organisational members influence accountants' actions, strong structuration (Stones, 2005), with its consideration of these members, is particularly suitable for the current study.

The paper is structured as follows. The limited literature concerning accountants, their intra-organisational networks and specific communication partners is reviewed. A synopsis is provided of prominent aspects of interdisciplinary research into organisational networks. Strong structuration and its appropriateness for studying agents and their networked others is explained. An outline of the qualitative approach to the research includes a discussion of the characteristics of the research participants and the approach to analysing the interview data. The findings and analysis address the study's objectives, and compare and contrast them with

the prior literature; strong structuration theory adds to the insights. The conclusion and discussion highlight the key findings of the study, reflecting upon how strong structuration has enhanced the study and including suggestions for further research.

## **2. Prior literature: Accountants' networks and organisational networks**

### *Accountants' networks*

The need for accountants to build relationships and develop networks within their organisations has been touched upon in a number of studies. CFOs anticipated that their networks would expand as they participated in teamwork within their organisations (IBM, 2013). Strong relationships with non-financial senior managers are needed for CFOs to carry out their roles effectively (Ernst & Young, 2013a). 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). Likewise, successful financial controllers have been characterised as being diligent in fostering relationships with senior management (Ernst & Young, 2008). The ability to build relationships, work in teams and foster trust are also seen as being critical elements of the management accounting process (Burns & Baldvinsdottir, 2007).

Specific studies addressing the parties that comprise accountants' networks are difficult to find. Chapman's (1998) study showed variations in the extent of accountants' intra-organisational networks owing to organisational and external influence. Whilst not explaining in detail the individuals with whom accountants interact, his study considered the interactions among managers, including accountants, in four UK clothing and textile companies which were differentiated based upon uncertainty and performance. The high uncertainty and high performance organisation had difficulties in forecasting and it continued to refine information for the budgeting process and this led to increased communication between its accountants and operational staff members. In the low uncertainty organisations, there was less dialogue between their accountants and operational staff members. Within the accounting group of the high uncertainty and low performance company, there were extensive discussions. However, there were low levels of verbal communication between all the groups owing to the reliance on written reports.

Recently, a little more light has been shed on accountants' networks by Eendenich, Trapp and Brandau (2017), who contrasted styles of management accounting in German and Spanish manufacturing companies. Management accountants' networks were found to facilitate access to relevant information and influence decision-making. A functioning network was particularly important for the implementation and use of management accounting techniques, especially for the communication of unpopular or critical initiatives such as restructuring or cost-cutting. Management accountants networked with multiple corporate decision-makers and they provided an essential link among organisational members across various departments and hierarchical levels. Informal networks allowed faster data access relative to formal reporting lines and provided information that could not be captured using standardised processes.

A number of studies, whilst not specifically discussing accountants' intra-organisational communication networks, nevertheless focused on the roles of accountants and, as a by-product, touched upon those with whom they communicated. The most detailed report outlining the links between CFOs' roles and their relationships with other organisational members was undertaken by Ernst and Young (2013a). Six dimensions of CFOs' roles were identified. The internal relationships related to each dimension are shown in Table 1.

**Table 1: CFOs' Roles and Related Internal Relationships** (compiled from Ernst and Young, 2013, pp. 16-17)

CFOs' Roles	Related Internal Relationships
1. Ensuring that business decisions are grounded in sound financial criteria	Chief Executive Officer/Chief Operating Officer Business unit heads Heads of key support functions: Risk, IT, Operations, HR Marketing and Sales
2. Providing insight and analysis to support Chief Executive Officer and other senior managers	Chief Executive Officer/Chief Operating Officer Business unit heads Heads of key support functions: Risk, IT, Operations, HR Marketing and Sales Finance business partners Strategy Director Corporate Development Officer
3. Leading key initiatives in finance that support overall strategic goals	Chief Executive Officer Business unit heads Heads of key support functions: IT, Marketing, Risk, Operations, HR Senior finance managers Business unit finance teams
4. Funding, enabling and executing strategy set by Chief Executive Officer	Chief Executive Officer/Chief Operating Officer Business unit heads Risk Director Operations Director Treasurer
5. Developing and defining the overall strategy for the organisation	Chief Executive Officer Chief Operating Officer Business unit heads Chief Information Officer Risk Director Marketing Director HR Director Strategy Director Corporate Development Officer
6. Representing the organisation's progress on strategic goals to external stakeholders	Chief Executive Officer Chairperson Executive and non-executive boards Other 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, with 83% being from organisations with revenue greater than US\$100 million. As the respondents came from large organisations, the number of different directors within their organisations was greater than the number that would be found in smaller organisations, where individuals may have a larger number of responsibilities. Relationship with the chief executive officer (CEO) was common to all six roles, while interaction with business unit heads related to five roles. Relationships with the heads of key support functions related to three roles.

Other papers on CFOs' roles have also commented on their intra-organisational relationships. One study (IBM, 2013) found that holding the position of a CFO influenced 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. There has been some debate about the increases in CFOs' involvement

in strategy (Fabich, Firnkorn, Hommel & Schellenberg, 2012; Hiebl, 2013). Changes in the roles of accountants may lead to changes in their communication partners.

The roles of financial controller (FC) are closely linked with those of the CFO. The FC is often designated as the second most senior accountant within an organisation; the roles being seen as quite diverse because they encompass “many of the tasks often associated with both management and financial accounting” (Graham, Davey-Evans & Toon, 2012, p. 71). In a study of controllers within large Italian industrial firms, most of the controllers showed some involvement in management decision-making processes (Zoni & Merchant, 2007). A UK survey found that producing accounting figures and ascertaining their validity and reliability continues to occupy a significant proportion of FCs’ time (Graham et al., 2012). FCs have been described as undertaking four roles: a commentator, explaining what the accounting numbers mean; a business partner, focusing on value creation; a scorekeeper, focusing on bookkeeping; and a custodian, focusing on governance (Ernst & Young, 2008). These roles would be expected to influence those with whom FCs communicate.

Discussions concerning accountants’ involvement in strategy have considered not only CFOs and FCs, but also management accountants. It has been stated 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” (Sorensen, 2009, p. 1271). However, relationships between operational managers and management accountants cannot be assumed to be peaceful, settled and relaxed (Morales & Lambert, 2013). Participation in meetings provides an avenue for accountants to access information and also indicates socialisation with and recognition by operational managers. The positioning of accountants within organisational structures also has the potential to influence their networks. Whilst one Finnish study found that the decentralisation of management accounting led to accountants’ frequent involvement in cross-functional cooperation (Järvenpää, 2007), another Finnish study discovered that although management accountants worked in central locations, their participation in cross-functional teams had increased (Malmi, Seppala & Rantanen, 2001).

The accountants interviewed in the current study worked within NFP organisations and it is acknowledged that such organisations exhibit some unique characteristics (Hudson, 2009). There are only a small number of studies touching on aspects of those with whom accountants communicate within NFP organisations. Hiebl and Feldbauer-Durstmüller’s (2014) study of the cellarer (a similar role to a CFO within a corporation) at a Benedictine Abbey found a climate of consensus that led to significant communication among organisational members. The use of budgets and performance measures to provide a platform for dialogue between accountants and other organisational members has met with varied responses within NFP organisations. Performance measures help “to provide a fertile arena for productive dialogue and discussion between individuals and groups with differing values’ at an international NFP that coordinated volunteers with projects” (Chenhall, Hall & Smith, 2013, p. 282). However, attempts to make performance measurement more interactive were not successful and potentially harmed staff relationships at an NFP service provider to disadvantaged people (Chenhall, Hall & Smith, 2010). Communication skills, sympathy and bravery were the key strengths identified to elevate accountants’ credibility among their peers during interactions at charities’ strategic planning exercises (Taylor, 2013). Furthermore, being supportive and enabling, along with demonstrating an understanding of and commitment to the organisational mission, helped accountants to gain the confidence and trust of their colleagues (Taylor, 2013). While it is increasingly suggested that sector boundaries are losing their importance and will continue to erode (Stecker, 2014; Child, Witesman & Spencer, 2016), this paper recognises and notes that some aspects of accountants’ networks may be influenced by sector distinctions. While the importance of communication for accountants has been well documented,

accountants and their intra-organisational networks have received scant attention. This literature review is supplemented by a brief review of organisational networks owing to the paucity of research regarding accountants' networks.

### *Organisational networks*

Organisations have been able to gain long-term competitive advantages through encouraging information sharing (Wagner, 2006; Barua, Ravindran & Whinston, 2007). Social networks and trust are two of the significant factors identified as influencing communication and information flows (Yang & Maxwell, 2011). Networks have been described as comprising actors or nodes with a set of specified ties that connect them, such as friendships (Borgatti & Halgin, 2011). Two well-known network theories are Granovetter's (1973) strength of weak ties and Burt's (1992) structural holes (Borgatti & Halgin, 2011).

Regarding the strength of weak ties, the stronger the tie between two people the more likely that their social worlds will share commonalities and they will have ties with the same people. Ties are strengthened through the amount of time people spend together, emotional intensity and reciprocity of services, as well as mutual confiding (Granovetter, 1973). It is unlikely that strong ties will generate sources of novel information because the information is known within the group. At a group level there will be strong cohesion. When ties are weak (people are loosely associated) at a global level there may be strong cohesion, as many people know many other people (Granovetter, 1973). Burt (1992) outlined structural holes by considering the clouds of nodes that surround a given node. Structural holes occur in networks when groups of people are focused on their own activities and do not get involved in the activities of other groups. The person that is connected to different groups via knowing one person in each group has a competitive advantage, as they are more likely to receive non-redundant information. A person's position within a network provides access to resources (Borgatti & Halgin, 2011). The extent and strength of network ties have also been found to be related to affective organisational commitment (Bozionelos, 2008).

There is considerable agreement among practitioners and researchers that organisational members rely on both formal and informal networks in order to achieve their goals (Rank, 2008). Formal networks comprise an organisation's official hierarchy – that is, the “structures and rules allocating formal roles and positions at different levels” (Diefenbach & Sillince, 2011, p. 1517). Informal networks are seen in the “person-dependent social relationships of dominance and subordination which emerge from social interaction and become persistent over time through repeated social processes (especially routine behaviour)” (Diefenbach & Sillince, 2011, p. 1517). Eckenhofer and Ershova (2011) observe that informal networks arise through a variety of means such as projects, lunch meetings and private interests. Trust, power and member characteristics are key factors of influence in networks. Research has indicated that often formal horizontal ties are disregarded, but that, owing to the flow of reporting, only a minor proportion of vertical ties are not used (Rank, 2008). Krackhardt and Hanson (1993, p. 104) summarise the importance of understanding informal networks: “If the formal organization is the skeleton of a company, the informal is the central nervous system driving the collective thought processes, actions, and reactions of its business units.”

Five roles for players in informal networks have been identified: central connectors, boundary spanners, gatekeepers, bridges and experts (Awazu, 2004). Central connectors possess superior local knowledge and are a frequent point of contact for organisational members. They can connect knowledge-seekers to people with sources of knowledge. Boundary spanners form a conduit between networks (spanning structural holes). They constantly seek to increase their knowledge and their expertise is not limited to their functional responsibilities (Cross & Prusak,

2002). Gatekeepers control the knowledge that enters or leaves a network. Bridges form a connection between people whose backgrounds, skills or experiences differ. Bridges are particularly helpful as they can ease the conflicts that occur when individuals do not share mutual knowledge that can aid in understanding one another's point of view (Awazu, 2004). Experts have high levels of knowledge about certain products, topics or processes (Cross & Prusak, 2002). They are often long-standing employees who "excel in learning from experience, as well as identifying, extracting and providing important knowledge to others in an easy-to-understand manner" (Awazu, 2004, p. 65).

In order to understand network change, Rivera, Soderstrom and Uzzi (2010) drew upon sociological traditions, identifying three different approaches: assortative, relational and proximity. First, the assortative perspective takes the view that the creation, persistence and dissolution of social relationships are subject to actors' compatibility and complementarity attributes. Many studies have found a tendency towards homophily (McPherson, Smith-Lovin & Cook, 2001). People with similarities have a greater likelihood of establishing a connection, as similarities reduce potential misunderstandings and conflicts in relations (Rivera et al., 2010). By contrast, Casciaro and Lobo (2008) discerned that a key element of organisational life was that people seek out others with complementary qualities, skills and knowledge in order to solve particular problems or to attain desired objectives. However, they also found that people favoured collaborating with others whose specialisation complemented their own but who also shared similar demographic characteristics that facilitated communication and trust.

Second, the relational approach places importance on the connections that link individuals. A network's shape and structure in a prior time period are hypothesised to predict changes in actors' networks (Guimera, Uzzi, Spiro & Amaral, 2005). For example, when actors are separated by one intermediate tie, over time they are likely to become connected (Davis, Holland & Leinhardt, 1971). When one individual seeks a relationship with another and the other responds, reciprocity leads to the strengthening of ties (Rivera et al., 2010). Collaborations over time demonstrate a tendency for people to work with those with whom they have previously worked (Uzzi & Spiro, 2005). Third, the proximity perspective considers the influence of actors' cultural and social environments on network changes (Rivera et al., 2010). For instance, geographical proximity increases the likelihood of relational ties within corporate workplaces (Kleinbaum, Stuart & Tushman, 2013). Uzzi and Dunlap (2005) conclude that a shared foci of activity leads to strengthened ties beyond geographical effects.

### **3. Strong structuration theory**

Giddens' (1984) 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). As the routines of how people act and interact become institutionalised over time, they lead to an organisation's structural properties (Orlikowski, 1992). Agents are empowered by structures, while their behaviour either reaffirms or alters those structures. Giddens uses the term *duality of structure* to explain that structure is both the medium and the outcome of social interactions. Participation in social relationships results in the continual production and reproduction of a social system by its members (Giddens, 1982).

Stones observes that relationships among agents and the significance of external pressures are underdeveloped in Giddens' work (Coad & Herbert, 2009). Stones (2005) sees merit in defending structuration theory. He coined the phrase *strong structuration* to describe his attempts to develop concepts that form a bridge (Stones & Jack, 2016) between the philosophical and the substantive. Stones (2005, p. 75) 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. The components and their related sub-components are shown in Table 2.

**Table 2: Stones’ concepts from the quadripartite nature of structuration** (compiled from Stones, 2005, pp. 84-85)

Concept	Sub-concepts	
External Structure: <i>independent courses and pressing conditions that limit agents’ freedom (or provide opportunities)</i>	Independent causal influences: <i>autonomous forces that agents do not have the capacity to influence (e.g., the legal system)</i>	Irresistible causal forces: <i>agents believe that they cannot resist the influence, even though it may be within their capacity to do so (e.g., company policy)</i>
Internal Structure:	General-disposition: <i>world views, cultural schemas, people and networks, habits of speech and gestures</i>	Conjuncturally-specific knowledge: <i>knowledge concerning a specific context, such as a role or a position</i>
Active agency/agent’s practices: <i>the ways in which agents draw on their internal structures either in a routine, automatic way or strategically and critically</i>		
Outcomes of actions: <i>outcomes may affect internal or external structures and result in structures being reproduced or changed</i>		

The study of position-practices brings external structures into view, as external structures “are mediated largely through position-practices” (Greenhalgh & Stones, 2010, p. 1288). Hatala and Lutta (2009) observe that understanding the ways in which individuals behave requires knowledge of the contexts in which individuals and groups function. Furthermore, insights into the “relational forces at play and the network structures within organisations” are needed for individuals to form working alliances (Hatala & Lutta, 2009, p. 14). These relational forces are seen in the external structures that limit or facilitate action and interaction. Individuals’ behaviour is displayed through active agency. The differentiation of internal structures between general-dispositions and conjuncturally-specific knowledge provides a framework for exploring agents’ thought processes. Of particular interest in this study was how their general-dispositions, expressed as values and beliefs, drive who comprises the accountants’ networks and how those networks are developed. Furthermore, analysis of conjuncturally-specific knowledge provides an insight into an agent-in-focus’s understanding of the relational forces within specific contexts.

Researchers using structuration theory in interpretative accounting research have tended to concentrate on the analysis of the institutional and structural aspects of structuration theory, rather than on the actions of agents in structuration processes (Englund & Gerdin, 2011;

Roberts, 2014) With strong structuration theory, Stones provides a framework for analysis which focuses on the knowledge of the agent and how the agent's internal analysis leads to actions that in turn produce or reproduce social structure (Coad, Jack & Kholeif, 2016; Stones & Jack, 2016). The concepts of agents' conduct analysis and agents' context analysis in strong structuration theory are developments of Giddens' (1984) concept of strategic context analysis, which was his counterpoint to institutional analysis. His guidance on using structuration theory in analysis was to employ methodological bracketing, in which the researcher either evaluated structures using institutional analysis or evaluated agency using strategic conduct analysis. However, the latter was less well elucidated, as Giddens' focus was on ontology rather than on epistemology. Conduct analysis required a hermeneutical understanding of agents' knowledge, motivation and intentions, and it was this lack of epistemological clarity that Stones (2005, 2015) addresses in strong structuration theory by synthesising critiques of Giddens' work since the mid-1980s.

There is a further tendency within strong structuration theory to make the quadripartite nature of a structuration framework the centre of an analysis and to classify data against the four elements. However, this approach misses the essential point of the framework, which is its depiction of a process in which the key element is active agency. It is the conduct that we need to analyse where an agent, occupying a particular position with its related practices, acts in ways that are informed by their own analysis of the contexts in which they find themselves. That is, they draw on their understanding of the external and internal structures of their own position, and of the positions of others. Different actions require more or less contextualised analysis. A routine task might be done 'without thinking', but nonetheless its outcome is a reproduction of structures that have been assimilated and taken-for-granted at an earlier stage. The more complex actions and outcomes relate to strategic thinking and intention, where structures may remain unchanged or where actors might choose to do things differently. The role of the researcher is to understand the context analysis of the agents in focus, and their understanding of the conduct and context of other agents (Stones, 2005, 2015; Stones & Jack, 2016).

Here we examine particular strategic actions on the part of agents who occupy leadership roles in accounting within NFP organisations. They build networks with the aim of increasing the financial awareness and literacy of their co-workers. In doing so, they hope to increase the situationally specific knowledge of their co-workers in ways that will lead to different actions that in turn will create enduring structures beneficial to the organisation and/or to themselves. This examination of accountants' conduct first requires analysis of what active agency means in this context and second, what the outcomes mean for the external and internal structures both of the agent-in-focus and of agents in other position-practice roles. This leads to an analysis of how and why people occupying similar roles in similar organisations choose to act in similar ways to achieve similar ends.

Agency and action have different meanings. A person might perform an action – speak, write, calculate, for example – and we could observe and record those actions with the intention of looking for patterns and behaviours. Agency implies rather more, which is the intention to have an effect on others. Active agency is the performing of an act with the intention of having an effect. An accountant may write a report, but when we are analysing active agency we are interested in not simply that 'a report was written' but also in the active choice of language used by the accountant, the selection of format for effect, and the visualisation of the audience that the accountant has and its impact on the agent's own context analysis (Stones, 2005, 2015; Jack, 2016). In this study, active agency was analysed around the notions of 'building a network' and 'using persuasive communication', as well as around the motivation and strategic planning of the agent(s)-in-focus. Our understanding of 'persuasive communication' is taken

from Stiff and Mongeau (2016). They use the definition of “any message that is intended to shape, reinforce, or change the responses of another, or others” and limit the definition to intentional behaviour, recognising that “all communication is, by its very nature, persuasive” and unintentional actions might also affect others’ responses (pp. 4-5).

The outcomes of agency can be evaluated in terms of the extent to which the agents-in-focus carried out their context analysis of their own external and internal structures in ways that led to actions that produced their intended outcomes for themselves or others. It is also an evaluation of the ways in which the structures of others are changed by the actions of our agents-in-focus. Because these processes are ongoing, the researcher and the agents-in-focus need to evaluate ‘what next’ scenarios and the effects of unintended consequences. The underlying question is whether the active agency of accountants can change the ways in which others understand their own situational contexts, and so enable or compel them to act differently. To what extent does this active agency include accounting tasks and persuasive communications about accounting, and to what extent does it require accountants to engage in other actions to achieve their strategic aims? Also, to what extent are our ‘accountants-in-focus’, so to speak, enabled and constrained by external and internal structures, and to what extent are they able to enable and constrain others through what they say?

The value of Stones’ (2005, 2015) approach to empirical analysis lies in its focus on agents, their knowledge and the status that they accord to that knowledge when they act (Stones & Jack, 2016). There have been a number of calls in the literature for studies that focus more on the professional lives of working accountants (Cooper & Robson, 2006; Hopwood, 2008, for example). This ties in also with calls to use structuration theory and other social theories and methodologies to understand the role of agency within institutional practices (Englund & Gerdin, 2011). Strong structuration theory guides researchers to design data collection and analysis in ways that unpack the nuances of practice within the context of other agents and structures.

#### **4. Research Approach**

A qualitative approach was appropriate for studying accountants’ networks because the researchers sought to understand the participants’ experiences, meanings and beliefs (Wisker, 2008). Such an approach gave the participants the opportunity to provide in-depth responses, explain their thoughts and emphasise what was important to them (Horton, Macve & Struyven, 2004; Jackson, Drummond & Camara, 2007).

Thirty accountants, from three Australian states, were purposefully identified and selected to ensure that they had the relevant experience so that their reflections could provide evidence about the above research objectives. All interviewees had been with their organisations more than 18 months and most held senior positions.<sup>1</sup> The individual accountants were viewed as being the agents-in-focus as outlined in strong structuration theory (Stones, 2005). Ethics approval for the project was obtained from the University of South Australia and all participants signed a written consent to be interviewed and to have their interviews recorded. Semi-structured interviews were undertaken owing to their flexibility, as they enable interviewers to have a “depth of exploration” and they also maximise “the potential for interactive opportunities between the researcher and respondents” (Fielden & Hunt, 2011, p. 349).

The review of the literature and theory guided the development of the interview questions. Some questions were aimed specifically at understanding the accountants’ communication partners and the development of their networks. Other questions enabled the identification of various aspects of strong structuration theory. A number of questions facilitated responses

concerning both information about networks and themes from strong structuration theory. Further questions were asked in order to gain a deeper understanding of the interviewees' responses. The interviewees were encouraged to explain and provide examples that built on their previous statements. In order to explore the composition of accountants' networks and the importance that they attached to developing relationships within their organisations, the participants were asked to talk about what their current role involved and the key people/groups with whom they spent the majority of their time communicating. Networks were viewed from the accountants' perspectives and this followed Coad and Glyptis' (2014, p. 151) belief that a position-practice perspective may be undertaken "from any one position in the network". Discussion of role also led to the accountants explaining how they established and strengthened their networks.

General-dispositions were explored through discussions centering on the accountants' perceptions of how their values and beliefs influenced the ways in which they communicated. The accountants' application of their conjuncturally-specific knowledge was addressed through discussions about how their communication changed when they were interacting with different groups. In relation to factors that influenced the composition and development of the accountants' networks and in order to identify enabling and constraining external structures, the accountants were asked about the factors that helped them to communicate freely and openly and the factors that inhibited or limited that communication. The outcomes of active agency were gleaned at various points throughout the interviews. The interview questions were pre-tested with several NFP organisations' accountants prior to commencing the formal interviews. The questions were also reviewed by two senior accounting academics. Participants were interviewed primarily at their workplaces to facilitate the penetration and capture of multiple constructed realities (Parker, 2008).

It is acknowledged that there are a number of limitations to gathering data by way of interviews. Creswell (2014, p. 191) outlines several limitations of interviews in qualitative research: indirect information is filtered through the views of the interviewees; information is gathered at a designated place rather than in a natural field setting; the researcher's presence may bias the responses; and not all people are equally articulate and perceptive. While these limitations cannot be fully overcome, a number of procedures during the development and undertaking of the interviews were designed to minimise these limitations. The use of an interview schedule helped to ensure that all interviewees were treated similarly. The accountancy experience of the researcher eased the perception of power differences between the interviewees and the interviewer. Asking the interviewees to expand upon their answers and to provide examples aided in ensuring that the interviewees had the maximum opportunities to articulate their views.

The activities undertaken by the participants' organisations included education/research (26), social services (20), health (17) and religious (16). The predominance of educationally-related activities arose because many of the social services organisations also had training and educational endeavours, as did many of the religious organisations. One third of the participants were female.

A thematic approach was used to analyse the interview transcripts. King and Horrocks (2010) define themes as being 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). An immersion approach to thematic analysis, similar to that employed by Killian (2010), was adopted. After transcribing the interviews, the interviews were replayed and re-read several times and major themes were mapped in order to understand the data. Several features of thematic analysis made it particularly appropriate for the current study. It

enabled the summarising of the key features of a dataset. Additionally, unanticipated insights were generated (Braun & Clarke, 2006). Thematic analysis provided an approach to organise the interview data to permit analysis (King & Horrocks, 2010). Thematic analysis facilitated the comparing and contrasting of the participants' responses, which was important in addressing the research objectives. As mentioned earlier, strong structuration theory informed the study. During the analysis, elements of the quadripartite nature of structuration were identified in the interviewees' comments. Strong structuration theory (Stones, 2005) was used as a frame of reference during the writing of the discussion and conclusion to enrich the understanding of the findings and analysis. The positional, general-dispositions and conjuncture-specific knowledge were given separate attention when examining the findings and analysis. The pressing conditions and opportunities that external structures brought to bear on the positional and internal structures were also considered.

## **5. Findings and Analysis**

This section demonstrates how the findings addressed the four research objectives through analysing the interviewees' responses and providing illustrative quotations. These quotations were usually attributed to the accountants by way of pseudonyms. A numbering system of A1 to A30 was used to distinguish the quotations attributable to the different interviewees. For quotations that were possibly sensitive or for short general phrases, pseudonyms were not used. Relevant prior literature was also incorporated into the findings and analysis sub-sections.

### *5.1 The importance that the accountants attached to networks*

Numerous statements by the accountants illustrated the importance of relationships. The pivotal role that CFOs played was succinctly stated by A14, "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 interviewees viewed building relationships as being an important factor for success and as being linked with effective communication. As A29 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" (A10). Developing good relationships was also related to openness and trust. A23 explained that as relationships developed people "feel that they can ask a question, rather than criticise [something] ... if it's wrong". Additionally, the interviewees contended that developing relationships was part of the accountant's role as A6's comments show:

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 illustrated Stones' (2005) concept of the positional, when they referred to relationships as being part of their role; that is, relationship-building was a position-practice that the accountants understood as being 'part of the job'. Furthermore, while the accountants' statements about the importance of networks tended to display dispositional characteristics, aspects of conjuncture-specific knowledge were also seen. For instance, A28 linked the importance of relationships to knowledge of the NFP 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 the International Federation of Accountants (IFA) study

(2013), which identified the need for CFOs to foster relationships with other leaders within their organisations. Burns and Baldvinsdottir (2007) 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. Furthermore, Ernst and Young (2008) observed that successful FCs were diligent in fostering relationships with senior management. The accountants did not just give lip service to the importance of relationships; they were proactive in deepening and broadening their relationships with others within their organisations. They were not held back by a desire to work alone. This finding was in stark contrast to prior research that found that accountants enter the profession owing to their interest in quantitative matters and the perception that accountants work alone (Lin, Grace, Krishnan & Gilsdorf, 2010).

## *5.2 Accountants' primary network partners*

CFOs have considerable interactions with both the board and senior management, whereas FCs are 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 were addressed for each group of accountants (CFO, FC and OA).

### *5.2.1 CFOs' communication networks*

The diversity of people with whom the CFOs communicated was seen in A2'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 six categories: the board and board sub-committees, executives, management, the finance team and non-finance subordinates.

Owing to the CFOs' involvement with their boards, they were also members of board sub-committees. The executives were often viewed as being the CFOs' peers. The executives comprised people who reported directly to the CEOs. Usually a CEO led the executive team. CFOs spent a considerable amount of time communicating with their CEOs. For example, A24 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". In several of the large organisations,<sup>2</sup> 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.

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 programmes. 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.<sup>3</sup> CFOs also regularly communicated with members of the finance team.

The Ernst and Young study (2013a) also notes that, owing to their skills, CFOs may be put in charge of areas such as information technology, payroll and property. Prior research has also identified that CFOs communicate with boards, CEOs and FCs (Ernst & Young, 2008; IBM,

2010). The close relationship between the CFO and the CEO has been stated in a number of studies (e.g. Ernst & Young, 2013b; IFA, 2013); they regularly communicate together. As the IFA study (2013) notes, CFOs should both support and challenge the CEO and place themselves at the CEO's elbow. Support can lead to the reinforcement of structures, while challenging can alter structures. Taylor (2013) also acknowledges that CFOs are members of the senior management team. This membership is as an external structure that impacts upon those with whom they communicate. It appears to be an irresistible causal force. Network research indicates that formal horizontal ties are often disregarded (Rank, 2008). The current study found that accountants actively pursue their formal horizontal ties with their fellow executives as this is expected of them in their role.

### *5.2.2 FCs' communication networks*

Like the CFOs, two key groups with whom the FCs communicated were managers as well as finance team members. In some larger organisations, portfolio accountants reported directly to managers and, owing to the financial information support that they received, those managers 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, while FCs continued to have contact with the CFO, they also had increased contact with the CEO. 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. A21 commented, "...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 one research and educational organisation, there were 80 managers with their own budgets. In one social services 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 managers of programmes. Several of the FCs mentioned communicating with human resources or payroll. For another FC, there were eight budget holders with whom they communicated. Another FC communicated with six department heads. In one large organisation, some accounting staff members reported directly to operational managers while nevertheless maintaining communication with the FC. One FC contrasted their current role with a prior corporate role, and noted that they "didn't have as many stakeholders in terms of programme managers or people with a budget" (A25). The FCs' close involvement with management has also been noted in prior studies (Zoni & Merchant, 2007; Graham et al., 2012).

### *5.2.3 Other accountants' communication networks*

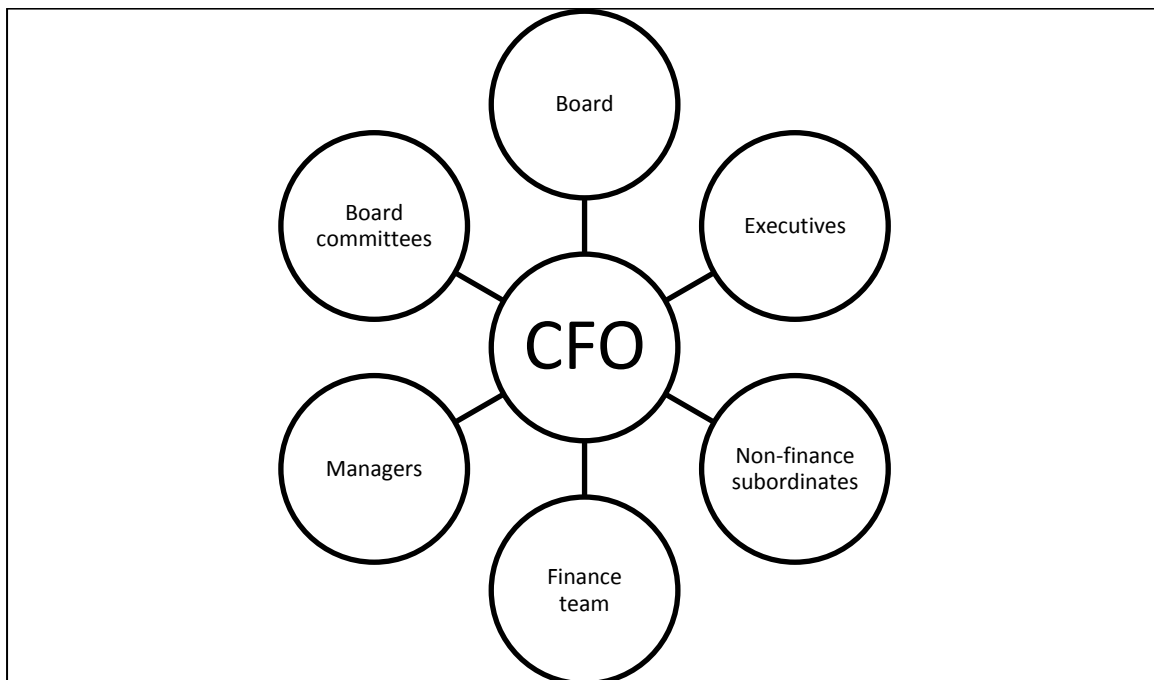
Owing to the variety of roles that the OAs performed, their communication networks differed. An OA working at a school reflected that parents were a significant communication party:

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. (A8)

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" (A12). Another OA noted that, along with communicating with other finance staff, they also worked closely with several operational managers.

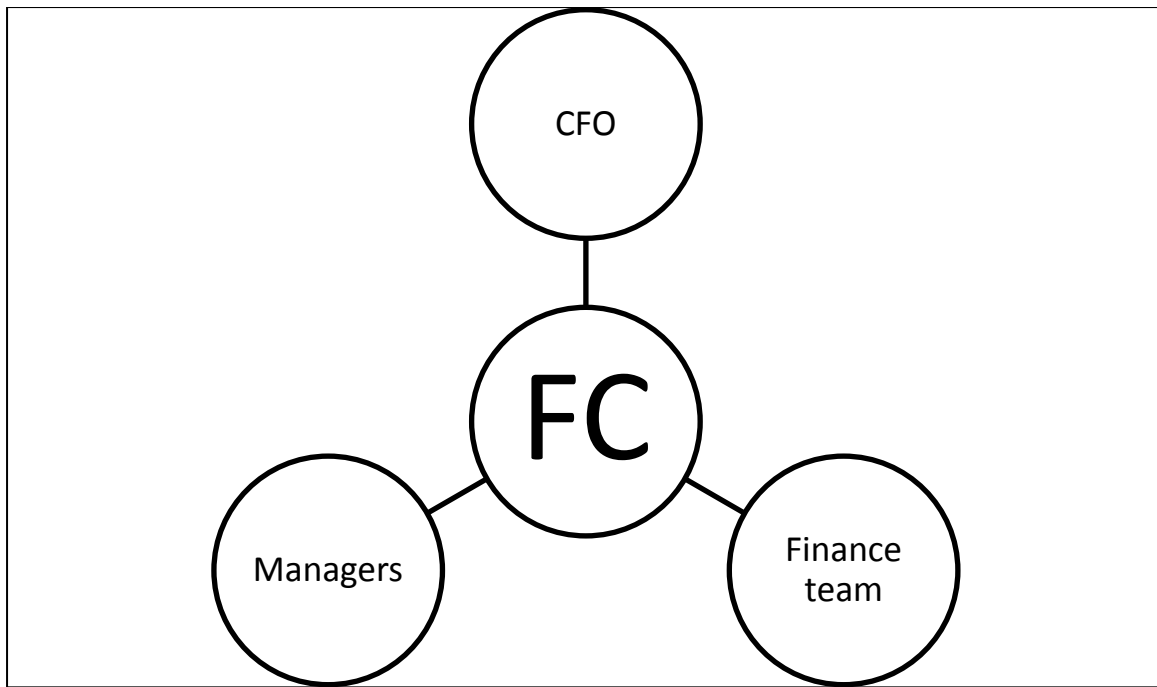
Sorensen (2009) observed that management accountants appear to have an increasing involvement in assisting management. In the current study, as others sought out the accountants to assist with advice and guidance in decision-making, this further broadened these accountants' communication networks. Thus, accountants were seen as experts in their organisational networks (Awazu, 2004). The current study's findings aligned with Johanson's (2000) study of a social services and health organisation that found informal networks were quite similar to organisational hierarchy structures. Professional employees, at an operative level, had the power to cross hierarchical boundaries and they interacted directly with top management.

Elements of structuration theory shed light on the accountants' communication networks. Stones' (2005) position-practices considers agents-in-focus and their networked others. Figures 1 and 2 below provide illustrations of CFOs' and FCs' prominent communication partners. Owing to their positions 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 they took part in the executive meetings. Hence, the accountant's organisational position was an external structure. Although many of the accountants' communication partners arose through the accountants' organisational positions, nevertheless it appeared that many of the accountants in the study sought to broaden their networks. The position-practices concept views the accountants' communication partners as being external structures. However, it was not easy to distinguish which partners might be categorised as being independent causal influences or irresistible causal forces. The degree of influence that the accountants had over their communication partners and the influence that the other agents had over the accountants was not static. While Stones suggests that agents are not able to influence external structures, the current study shows that the accountants were able to change the views of the networked others. This finding highlights a difficulty in conceptualising position-practices as external structures.



**Figure 1: CFOs' main internal communication networks**





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

### *5.3 Strategies that accountants adopted to influence the formation and maintenance of their networks*

A number of the participants gave advice about strategies for building relationships. One CFO (A14) found that establishing a football tipping competition<sup>4</sup> promoted relationship-building. In fact, that CFO had organised such competitions in several of their previous workplaces (indicating that 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. These situations could be described as enabling external structures. There were regular morning teas and opportunities to gather together. Other strategies for building relationships by way of communication included being proactive, as A29 advised, “Don’t sit back and wait for people to come to you”. The need for getting out of the office, which came from the accountants’ conjuncturally-specific knowledge of organisational members, was 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. (A14)

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

Face-to-face contact was another ingredient in building relationships. Additionally, the choice of communication style either assisted or hindered the building of relationships. For example, A15 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 (A7) 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 had:

... 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 accountants' development of networks was seen to yield positive outcomes, as A7 concluded, "If you don't have a good relationship, it feels like a police role ... as opposed to a role where you're working together to produce a better outcome for the future".

As the strategies that the interviewees adopted 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 their colleagues. When the accountants acted on this knowledge and observed the success or otherwise of their actions, their conjuncturally-specific insights were further enhanced. The accountants were proactive in building relationships, regardless of their organisational positions. The CFOs' comments demonstrated how their interpretation of their roles furthered their potential to be influential in their organisations. Some of the duties arising from the accountants' roles, such as attending meetings, provided opportunities for them to build relationships (the roles are discussed later in this paper).

#### *5.4 How the accountants used communication networks to influence and develop their organisations*

The following analysis considers how the accountants developed the networks that they built up in order to influence the way in which financial matters were understood and discussed with them by the others in the network. Drawing on their own internal structures (knowledge of themselves and their situations), they were able to alter the conjuncturally-specific knowledge of others by increasing levels of financial awareness and astuteness, and by establishing new practices such as staff members routinely coming to them to impart information and to ask questions. In this way, the accountants were able to consolidate their own position-practices through the networks created and they subtly altered the structures of their organisations through their active agency based on conduct and context analyses.

The accountants purposefully sought to bring changes to their organisations. For example, A24 commented about shaping organisational culture, saying "It's trying to bring a culture of accountability into an organisation that's not naturally financially accountable". Through the fostering of networks and their choice of communication approach, the accountants influenced organisational culture, as A3 stated:

The way I prefer to communicate is face-to-face, talk to somebody ... Given that a lot of my role is about creating the culture and picking up what are the issues, sending written reports in emails is not a good way of communicating culture.

#### *5.5 Evidence of how position-practices were consolidated*

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). Stones (2005) notes that, while agents were appointed to positions, it was their individual actions that determined the extent to which those positions were reproduced. 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. The following quotations illustrate various people with whom the accountants interacted through their supporting role:

It's our responsibility to support the board in any of its deliberations. (A14)

Finance's role is to facilitate an equitable budget process to try to help the accountability and then help people. (A24)

My philosophy here is that we're there to support the manager of the business. (A2)

[There is] a sense of collegiality amongst the senior executive, given we're effectively in a support role. (A7)

The CFOs in the current study commented on their involvement in strategy. The following quotations demonstrate the array of people with whom the CFOs interacted owing 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. (A26)

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]. (A27)

I'll get involved in any strategy ... so it might be meeting with somebody to talk through a strategy or forming a strategy. (A28)

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. (A27)

It's managing payroll. It's managing accounts payable, managing the disbursements. (A29)

My role currently involves supervision of the department, the Finance Department here, which includes an accountant, a grants accountant and five clerical staff. (A17)

The role of reporting influenced the parties with whom the accountants communicated. Some examples of reporting and those with whom the accountants communicated are provided here:

... a monthly financial report and then a series of ad hoc reports predominantly to my peers, but on occasion to the board. (A3)

So we have more detailed reports for our board, for our financial executive team. (A12)

[Preparation of budgets requires discussion and] sitting down with executives and heads of departments. (A20)

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 32 cost centres that we do. Then we do ad hoc reports to anyone who may be interested. (A21)

For the 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 within their organisations through their attendance at and reporting to board sub-committees, such as finance or audit committees. CFOs were active in preparing reports for managers, which resulted in extensive communication. These formal lines of reporting provided external structures that delineated

not only the accountants' communication partners but also topics of communication. A29 demonstrated the link between relationships and reporting, stating that 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 other staff members; as everything was not resolved in one meeting, further meetings were required to finalise the documentation. Prior research has also demonstrated ongoing discussion through budget meetings (Fauré, Brummans, Giroux & Taylor, 2010).

The above analysis 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' conjuncture-specific knowledge) impacted on their interactions with that accountant. Other members' views of the CFOs' roles led to people seeking them out to discuss particular issues. Some people specifically pursued the CFO about important issues, because they saw the CFO as being someone who would take action and get things done. Furthermore, A28 observed that "A lot of people will come about anything that's potentially business- or finance-related". The accountants' own expectations of their role (internal structures) and their colleagues' expectations of their role (external structures) contributed to their development and sustaining of networks. Interestingly, the Ernst and Young (2016a, p. 29) global study of 769 finance leaders concluded that "Successful CFOs will be those who proactively shape their role in response to the major forces transforming the business environment, and thus secure their place in the inner circle directing the organization forward."

#### *5.6 The knowledge that the accountants drew on in conduct and context analyses*

The general-dispositional knowledge drawn upon 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, A6 stated that "I have a very firm policy of being open ... [and] honest". These general-dispositional traits flowed into the way that 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 members; they also spoke about having an 'open door policy'. A15 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" (A26). Seeking feedback from others enabled one to "manage more effectively and fairly" (A8). Being "non-judgemental and patient and understanding" (A5) also enhanced approachability.

Agents also drew on their "conjuncture-specific knowledge of networked others" (Stones, 2005, p. 93) to inform their actions. This knowledge included information about those who may be absent from any particular interaction yet may be impacted on by an agent's action. Within agents-in-focus networks, their use of conjuncture-specific knowledge may be seen in the three modalities of structuration. First, regarding interpretive schemes, agents-in-focus had knowledge of other agents and how those agents may have interpreted what others did and said. Those expectations were based upon interpreting what others have said and done in past situations, which involved being both backward- and forward-looking when making decisions

about acting (Stones, 2005). A7 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. A14 also demonstrated conjuncture-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, [and also] the language is different.

Networked others can be seen as being an external structure to the accountants that consisted of the internal structures of other agents. In context analysis, accountants were assessing the internal structures of others and what the conduct of these other agents might be, and what they would like it to be, and this information influenced the accountants’ conduct or choice of action.

Second, concerning power, agents considered both whom they themselves relied upon for power resources and the power that others commanded (Stones, 2005). The current study showed that the individuals and groups with whom accountants communicated varied to some extent because of the positions that the accountants held within their organisations. CFOs were members of the senior management team and in regular communication with the CEO and the executive managers. The CFOs viewed members of the executive as being their peers. In smaller organisations, the FC generally had greater contact with the CEO compared with FCs in larger organisations. The accountants’ authority arose in part owing to their organisational positions, as they became involved in advisory discussions and people became aware of their expertise, and this increased their authority.

Third, with regard to norms, agents had conjuncture-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). Other agents will consider their relationship with the agents-in-focus as well as their own perceptions of the agents-in-focus’s power when deciding whether to act on their ideals or take a pragmatic approach (Stones, 2005). The accountants’ perceptions of networked others may be either empowering or constraining. 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 illustrated CFOs’ perceptions of other organisational members’ behaviour. Furthermore, A11 suggested that listening was key to gaining the (conjuncture-specific) knowledge of others:

Be prepared to listen and try to see their point of view when they seem to be not going in a direction that you’re going in. I think you have to ask the question, ‘Why are they wanting to go that way?’ or ‘Why are they seeing things differently to the way we are seeing things?’ Sometimes there’s a good reason; sometimes it’s a matter of communicating an alternative point of view.

Conjuncture-specific knowledge assists in determining the communication approach that might be used. Such knowledge involves “having that sense of how people work”. A2 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.

Networking enhanced the accountants' ability to obtain conjuncture-specific knowledge. As A15 attested, cultivating relationships "works for the benefit of everybody involved" and enhances the gathering of responses from people. Through getting to know their colleagues, the accountants gained insights into their colleagues' thought processes and they were able to adapt their communications to that of their colleagues to gain interest and understanding. For example, because many of the "team leaders aren't financial people", simplifying language aided communication (A12). An FC (A23) provided an example of initiating attendance at the accounts payable team meeting. This action facilitated the team members' perceptions that they were being heard and knew what was going on. Hence, positive attitudes (changes in the conjuncture-specific knowledge of networked others) were the outcome of this FC's relationship building.

### *5.7 Strategies that accountants adopted to influence the formation and maintenance of their networks*

The accountants were proactive in fostering relationships within their organisations. In many of the interviewees' organisations, particularly those whose predominant activities were religious or social services, both formal and informal opportunities were created for staff interaction. Interactions occurred at morning teas and other regular gatherings. The accountants appeared to play several roles within informal networks. Their seniority and knowledge put them in the role of experts (Cross & Prusak, 2002) as organisational members sought out their specialist knowledge. This was also seen in the perception that their role included making knowledge understandable (Awazu, 2004). The CFOs further played a bridging role connecting the executive managers who had expertise in different spheres (ibid.). Face-to-face communication was seen as being an effective strategy for building relationships. Drawing on the conjuncture-specific knowledge of others enabled the accountants to tailor their conversations to the needs of those with whom they were communicating. For instance, both CFOs and FCs had regular communications with their management. It appeared that the accountants' conjuncture-specific knowledge of their managers' preference for verbal communication (Hall, 2010) led to the accountants being engaged in many face-to-face conversations. Some of the duties attributed to the accountants' roles (such as attending meetings) provided opportunities for them to build relationships (Morales & Lambert, 2013). The ties and cohesion described between organisational members appear to be quite strong at a group level (Granovetter, 1973).

The accountants' success in building networks may be related to their familiarity with alternative ways of thinking and behaviour, as evidenced by their connections across different groups (Burt, 2004). Elements of relational reasons for network change can be seen in the current study. As the accountants sought out relationships with their colleagues, reciprocity led to the increased strength of relationships (Rivera et al., 2010). Proximity and a shared focus of activities played further roles in building relationships, as accountants met organisational members through the committee meetings that they attended (Uzzi & Dunlap, 2005).

### *5.8 The influence of the NFP sector context on the findings*

Locating the study within NFP organisations appeared to have some influence on the findings. While the accountants acknowledged the importance of building relationships with their colleagues, it was further stressed that this was particularly important within the NFP sector. The accountants also stated that working for NFP organisations led them to interact with a wider range of people than they had experienced when working within for-profit organisations.

The emphasis on face-to-face contact, along with the creation of opportunities to build staff relationships, such as morning teas, may have greater prominence in NFP organisations, as prior research has noticed the desire for consensus and dialogue in the NFP sector (Stein, 2002; Oster, 2010; Tucker & Parker, 2013; Hiebl & Feldbauer-Durstmüller, 2014). Robust and extensive relationship networks were seen among the interviewees. It has been argued that the strength and extent of network ties are related to effective organisational commitment (Bozionelos, 2008). It may be that, in NFP organisations, commitment to their mission influences both the extent and the strength of relationships. The aforementioned items would be considered organisational norms from a structuration theory perspective. The accountants' conjuncture-specific knowledge would contribute to their recognition of such norms.

## **6. Discussion and conclusions**

This study has added to the sparse knowledge of accountants and their networks. The study has confirmed that the accountants in the NFP organisations studied not only placed importance on relationships within their organisations but they also actively pursued such relationships. Furthermore, the primary constituents of the accountants' networks have been identified. The CFOs communicated with a larger number of employee groups than the FCs. As the CFOs belonged to the executive group, they communicated with the board and the executives. In all of the interviewees' organisations, the CFOs and FCs were in regular communication. Both the CFOs and FCs communicated with their managers. In the smaller organisations, the FC generally had greater contact with the CEO. By contrast, the FCs in the larger organisations had less interaction with their CEOs. The interviewed accountants' communication networks provided them with opportunities to exercise authority as they influenced other staff members, provided meaning and impacted on organisational norms. As the accountants built relationships, others were more likely to view them as being committed, knowledgeable organisational members and this led to others seeking out the accountants for assistance and advice, thus extending their communication networks. The accountants were proactive in developing and sustaining their networks. Organisations cultivated opportunities for staff members to get together. Face-to-face communication was the preferred approach for developing networks. A distinguishing factor between the current research and prior organisational network research (Rank, 2008) was the accountants' active pursuing of formal horizontal relationships.

Strong structuration theory provided some useful perspectives on interpreting the findings. The concepts of position-practices, and the delineating of internal structures between general-dispositions and conjuncture-specific knowledge, guided and enriched the study. Position-practices provided a helpful approach to the consideration of the accountants' networks and the parties who comprised those networks. The small number of prior strong structuration studies that have considered accountants as being part of organisational networks have concentrated on only a few of the parties that make up accountants' networks. Those studies have not considered networks from the viewpoint of an individual accountant (Jack & Kholeif, 2007; Coad & Herbert, 2009; Coad & Glyptis, 2014). The use of some of strong structuration theory's defining concepts provided additional insights into the influences on the composition and development of accountants' communication networks. The positional took into consideration the accountants' role perceptions which were influenced by their prior experiences, their desires to contribute to their organisations and the expectations of other organisational members with whom they interacted (external structures). These perceptions had an influence upon the people with 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

communicating with an array of people within their organisations. 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. Furthermore, general-dispositions drove, to a large extent, the importance that they attached to networks. The accountants drew on and enriched their conjuncture-specific knowledge as they developed and sustained their networks. Consideration of the conjuncture-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) led to the accountants being engaged in many face-to-face conversations. The accountants perceived that others' expectations of their roles led those others to seek out the accountants regarding matters where they deemed that the accountants had expertise.

The main contribution of this paper is to take the analysis of structuration in accounting away from ontologically-based institutional analyses of rules, routines and systems and into more epistemologically, action-based analyses of contextual fields that involve an understanding of accountants as people rather than of accounting practices; a dimension missing from much accounting research (Cooper & Robson, 2006; Suddaby, Gendron & Lam, 2009). In order to fulfil their roles, the position-practices of the accountants involved communications aimed at building relationships and eliciting verbal communications, as much as communications based on recording, monitoring and reporting practices. This is what we would expect from the literature about intra-organisational networking, but there is very little in the accounting literature that examines these activities as an essential component of how senior accountants operate. The NFP environment provided an interesting setting to study accountants and their networks, as frontline professionals within NFP organisations have been shown to have lower levels of interest in accounting matters and to be resistant to initiatives to increase their financial understanding (Lightbody, 2003; Chenhall et al., 2010).

Within a strong structuration framework, relationship building and the choice of communication can be identified as active agency. There are few papers as yet that have fully explored Stones' (2005, 2015) use of agents' context analysis and agents' conduct analysis as tools to understand more fully the status of knowledge in structuration processes (Coad et al., 2016). In this study, it was observed that senior accountants in NFP organisations built relationships strategically using conversations, events and written communications. Over time, those in their networks initiated discussions about accounting figures, strategic plans, matters of concern and requests that would not have emerged without the relationship being in place. The accountants produced an environment in which colleagues asked questions and became more observant of issues that had financial consequences, where people became more conversant with financial language and the concerns of the accountant, and in which discussing accounting information became more taken-for-granted. The outcome was that more people within the organisation had conjuncture-specific knowledge of the financial aspects of the organisation and the accountants increased their conjuncture-specific knowledge of their contextualised field and the likely conduct of others in future actions. Their effectiveness and status as senior accountants were further legitimated and they gained a greater degree of soft power (the ability to influence others), which within an NFP organisation was more effective than authority.

Theoretically, the process of structuration in play was seen to follow a pattern. By building relationships, the accountants were attempting to alter the conjuncture-specific knowledge



of targeted networked others in the contextual field to include, for example, ‘someone who knows what they are talking about’ and ‘someone to whom I can address questions/relay my concerns’. The outcome was a taken-for-granted situation in which the accountants in turn enlarged their own conjuncture-specific knowledge, which became incorporated further into their analysis of their own contexts and conduct, leading to actions that may have reproduced or altered structures. If they encountered little or no resistance, then the structures also reinforced their ability to exercise soft power, establish systematic routines and legitimate their position and right to such conversations. The important development here was the identification of the active agency in the process as relationship building or as a choice of communication in order to influence.

Conceptualising further as methodology for empirical analysis, it is seen that accountants actively choose to network and impart or solicit knowledge related to their roles in order to influence the context and conduct analyses of other agents. In the case of the NFP organisations, such influence appeared to be positive and benign. However, from experience and the literature we also know that accountants can choose forms of communication that disrupt and manipulate networked others. Researchers in accounting using strong structuration theory in their research design and analyses need to raise questions as to why, at this time and in this place (or across time and space), the agent chose to use this form of communication. Were the outcomes as intended and how was the contextualised field of agents affected? An initial formulation of theory derived from strong structuration theory is that accounting is a structuration process that involves communication as active agency where the form of communication chosen is derived from the accountants’ analysis of their own context and conduct, and their analysis of the context and conducts of networked others. The actions chosen are intended primarily to reproduce or to alter the conjuncture-specific knowledge and institutionalised behaviour of others. These intentions may be disrupted by the active agency of others engaged in their own analyses and actions, including active resistance. In other words, the case here supports developments in interpretative accounting research using structuration theory that extend beyond organisational systems of management control, artefacts and the analysis of institutionalised structures, and toward a more detailed analysis of knowledge, communication and action by agents. Stones and Jack (2016) highlight how strong structuration theory developed from wishing to know how ‘flesh and blood’ people produce and reproduce institutional structures. The contribution here is to propose a starting point that looks at accounting research as the studying of accountants (or anyone engaged in or influenced by accounting practices) and their strategically chosen actions, primarily that of communication.

This study needs to be read with a number of limitations in mind. The interviewees’ organisations were all registered NFP organisations. Although the lines between the sectors are becoming increasingly blurred (Edwards, 2009), nevertheless the distinct features of NFP organisations may have had some bearing on the interviewees’ responses. Locating the study within the NFP sector appeared to influence several of the findings: the dominance of face-to-face interactions; the purposeful creation of events to foster relationships; and the breadth of people with whom the accountants communicated. Prior research has acknowledged that organisational culture drives the number of ties between people in intra-organisational networks (Eckenhofner & Ershova, 2011) as well as information sharing behaviours (Drake, Steckler & Koch, 2004). It would be interesting to perform a similar study with accountants working within for-profit organisation to determine the impact, if any, that the NFP sector may have on accountants’ networks. The interviewees were purposefully selected and cannot be said statistically to represent accountants in Australia. Previous studies have, however, shown that accountants share commonalities in perceptions of their roles (Ernst & Young, 2013a, 2013b; IBM, 2013).

The focus of this study leads to several suggestions for future research. 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. Studies might also consider using document analysis and observations to study accountants' networks and to analyse more precisely the communications within those networks. The theoretical framework used in this study could also be potentially explored in various ways. Further work could show how such studies might be carried out at different ontological levels or abstraction. This study looked at a micro-level within relatively small organisations, and at the ontic or individual level in detail, but Stones (1996, 2005, 2015) explores more floating levels of analysis at the meso- and macro-levels of abstraction. He acknowledges that strong structuration theory lends itself to fine brushwork in empirical analysis, but he calls for techniques to be developed to encompass broader canvasses. Future work could also develop methods and concepts in accounting for detailed analysis of contextualised fields, specific communications and "the status and adequacy of knowledge" (Stones & Jack, 2016, p. 1148); something that always pre-occupies accountants.

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<sup>1</sup> The accountants' titles varied. However, the majority were either the most senior accountant or the second most senior accountant in their organisation. For ease of reference the most senior accountants are referred to as CFOs (chief financial officers), the second most senior accountants are referred to as FCs (financial controllers), the small group of other accountants are designated OA (other accountants).

<sup>2</sup>References to large organisations relate to organisations with more than 1,000 equivalent full-time employees.

<sup>3</sup>For ease of reference, these people are termed 'non-finance subordinates'.

<sup>4</sup>A football tipping competition runs during the sporting season and involves predicting which teams will win their matches. At the end of the season those with the most correct predictions win the competition.