

Paper#: K208

Dualism VS Duality: Morphogenetic Approach - A Realist Alternative for Management Accounting Research

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ABSTRACT

This paper introduces Archer's (1995) morphogenetic approach as an alternative methodological and explanatory framework for management accounting research. The explanatory power of this framework comes from its conceptualisation of management accounting both as a set of ideas and an organization practice influenced by ideal and material structures. The paper begins with a realist critique of Giddens' structuration theory and the notion of 'duality' of structure and agency. It also highlights the weaknesses of structuration theory both in conceptualising management accounting and explaining changes in management accounting practices. The paper then illustrates the use of dualism and the morphogenetic approach of management accounting research with a longitudinal case study of a public sector organization. We believe that Archer's approach incorporates the structural (ideal and material) and agential aspects of social life without embracing the limitations of 'duality' and thus can be utilised very fruitfully in future research for theorising stability and change in management accounting practices

Keywords: critical realism, morphogenetic approach, management accounting and control change, duality vs dualism, structuration theory