The Concept of Language and Structuration Theory

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Abstract

Structuration theory lacks the concept of language; however, language is important during social interaction, for instance during communication. Many authors use structuration theory in their research on, e.g., accounting, governance, and control; yet the expansion of structuration theory is left behind. Following this, we come to our research question: How can language be incorporated in structuration theory? First, several subquestions need to be answered: (1) What is structuration theory? (2) What has been written about language in structuration theory? (3) How can language, theoretically, be incorporated in structuration theory? (4) Can the extended framework be applied to an auditing firm? To answer the first three subquestions, a literature review was performed. For the last subquestion, data were collected from a case study at a Dutch “big four” auditing firm, in particular, the performance measurement system of the auditing firm. Structuration theory builds on the notion of the “duality of structure.” This means that “structures are both the medium and the outcome of interaction” (MacIntosch and Scapens, 1990. p. 456-457). Social structures have three dimensions – signification (meaning), legitimation (morality) and domination (power). The literature review shows that language can be seen as a duality of structure. Using representatives of language – discourse, genre, and culture - structuration theory is expanded. The results of the case study also show that discourse, genre, and culture have an influence on how employees give meaning, act and speak during communication, but also change through time.

Keywords: Structuration Theory; Language; Discourse; Genre; Culture; Performance Measurement; Auditing Firms

1. Introduction

Researchers (Boland, 1985; Busco et al., 2006; Conrad, 2005; Coad et al., 2015; Englund et al., 2011; Englund and Gerdin, 2011; 2014; 2015; 2016; Gregson, 1987; Kilfoyle and Richardson, 2011; MacIntosch and Scapens, 1990; Roberts, 2014; Roberts and Scapens, 1985) have proposed that structuration theory could be useful in attempting to understand the social context of accounting, governance and control in organizations as it is “a more focused, informative, integrative, yet efficient, way to analyze how accounting systems are implicated in the construction, maintenance, and changes of the social order of an organization, than many frameworks used in previous studies” (MacIntosch and Scapens, 1990. p. 455).

One of the shortcomings of structuration theory is mentioned by Huspek (1993). He states that “nowhere in Giddens’s theory does there appear to be recognition of how words and meanings, as structure (langue) (language), are ideologically inscribed in ways that limit how speakers can ‘go on’ (Huspek, 1993. p. 11).” Giddens (1976. p. 121-122) sees language as “a “structure,” in so far as there is some kind of traceable consistencies in what people say, in the speech acts which they perform.” Structuralist sees the signs that are used for speaking and writing as a given, rather than examining their recursive grounding in the communication of meaning (Giddens, 1984. p. 31). Although Giddens does not discuss this, discourse has unintended consequences and unacknowledged conditions (Huspek, 1993. p. 19).

To communicate language is used (Carter and Sealy, 2000; Leydesdorff, 2000). Whether people communicate through verbally expressing themselves or in writing, they use language to make
themselves understandable to each other as “language reflects conditions and creates all meaning we have of the world” (Shilling, 1992. p. 72). Thus, “language is considered to be inextricably embedded in networks of sociocultural relations” (Ahearn, 2001. p. 110). Therefore, it is essential for actors to express themselves in the same language; otherwise, this could lead to miscommunication

The objective of the paper is to expand the structuration theory by incorporating language. This aspect is neglected by Giddens’ structuration theory (Huspek, 1993. p. 11) but is important as language is an important communication tool (Carter and Sealy, 2000; Leydesdorff, 2000). Many authors (e.g., Carter and Sealey, 2000; Contractor and Eisenberg, 1990; Poole and DeSanctis, 1990; DeSanctis et al., 2000; Englund et al., 2011; Limayem and DeSanctis, 2000; Sambamurthy et al., 1993; Yates et al., 1999), from several disciplines, have used structuration theory in their research in organizational communication, control and governance. However, the expansion of structuration theory with language is left behind. We want to examine the previous literature about language in structuration theory and make an expansion of the framework. Thus, the research problem is the lack of language within structuration theory. Following this, we come to our research question:

1.1. How can language be incorporated in structuration theory?

To answer the research question, several subquestions will be answered first. These subquestions are as follows:

1. What is structuration theory?
2. What has been written about language in structuration theory?
3. How can language, theoretically, be incorporated in structuration theory?
4. Can the extended framework be applied to an auditing firm?

The first three subquestions will be answered by a literature study. The extended framework will be empirically investigated at a Dutch “big four” auditing firm to answer the last subquestion. At the auditing firm communication is important as the employees rely on each other’s information for their work, and thus, information should be understood correctly to avoid miscommunication. In particular, the performance measurement system of the auditing firm will be investigated as communication is of fundamental importance for making the correct assessments (Van den Broek et al., 2000). We will perform a case study to examine whether language is important for the signification, domination and legitimation structure of structuration theory.

As structuration theory could be useful in attempting to understand the social context of accounting, governance and control in organizations (MacIntosch and Scapens, 1990. p. 456), organizations should recognize that structuration theory is not complete, as language is not fully incorporated in the theory. According to Ahrens and Chapman (2002), accounting, governance and control can be seen as a language. As language is used to communicate, organizations should be aware that language is “creatively drawn upon, and subtly changed, through practice” (Ahrens and Chapman, 2002. p. 169). By showing how structuration theory can explain the production and reproduction of language, organizations can gain insight on this matter and take this into account in their (re)production of organizational structures which in turn shape ongoing practices (Orlikowski and Yates, 2002. p. 684). Organizations should be aware that these changes can also occur unintentionally, and thus, can change in such a manner that they differ from the intentions set by the organization.

Previous research (e.g., Ahrens and Chapman, 2002) used structuration theory to investigate the performance measurement system of a restaurant chain. Investigating the performance measurement system will be valuable as performance measurement systems can be seen as a language (Ahrens and Chapman, 2002), and thus, it can change through practice. As this research is done at an auditing firm, this research will contribute to the existing literature.

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1 Miscommunication is not always immediately noticed or acknowledged by the participants during a conversation. However, when unexpected outcomes occur due to the different understandings, miscommunication can be discovered (Juschka, 2001. p. 35).

2 However, Ahrens and Chapman (2002) focus on reward; this research will focus on competences.
Some researchers (Huspek, 1993; Ahearn, 2001; Heracleous, 2006) have acknowledged the importance of language within structuration theory. By including language in structuration theory, this gives new insights on how to look at the production and reproduction of social systems. However, the literature about language in structuration theory is limited. With this paper, we contribute to the literature about language within structuration theory as we attempt to expand the framework. This extended framework can be used for future research.

The paper will follow with section two in which structuration theory and its implications with regard to language are outlined. The section will end with an expanded framework of Giddens’ structuration theory. In section three, the research design for the empirical research will be presented. Section four represents the empirical results, and in section five, the conclusions will be presented.

2. Literature Review

2.1. Structuration theory

Ever since Giddens’ structuration theory was introduced into the accounting literature some 30 years ago, it has strengthened its position as one of the major schools of thought used to explore accounting, governance, and control as organizational, social and political phenomena (Englund and Gerdin, 2014). In Giddens’ words, “the theory is concerned with understanding the relationship between the activities of knowledgeable human actors and the structuring of social systems” (Giddens, 1984). In other words, “it is concerned with the way in which social practices both contribute to the reproduction of structures and are themselves shaped by those structures” (MacIntosh and Scapens, 1990. p. 458).

For Giddens, social systems comprise social practices. These social practices are reproduced across time and space through the actions of human agents (MacIntosh and Scapens, 1990. p. 456-457). During the social interaction, the structures of the social systems are used to interact. Thus, structures are “the structuring properties which provide for the “binding” of those social practices into social systems” (MacIntosh and Scapens, 1990. p. 456-457). In detail, structures consist of rules and resources that social systems have and can use during the interaction. However, structures are not visible. As such, “analyzing the structuration of social systems means studying the modes in which such systems, grounded in the knowledgeable activities of situated actors who draw on rules and resources in the diversity of action contexts, are produced and reproduced in interaction” (Giddens, 1984. p. 25). Thus, as the structures are used, through action and interaction, they are also reproduced. Giddens calls this the “duality of structure,” as “structures are both the medium and the outcome of interaction” (MacIntosh and Scapens, 1990. p. 456-457). Figure 1 shows a representation of structuration theory.

2.1.1. Social structures

The social structure has three dimensions – Signification (meaning), legitimation (morality), and domination (power). Structures of signification become manifest in interaction through the communication of meaning. Structures of domination refer to the use of power in interaction. Legitimation refers to the moral constitution of interaction through “the application of norms” (Moos and Dear, 1986. p. 233).

Based on these social structures Giddens (1976) made a framework showing the dimensions of the duality of structure, this is shown in Figure 2. According to Giddens, “modalities refer to the mediation of interaction and structure in processes of social reproduction” (Giddens, 1976. p. 122) (Figure 2). In Figure 2, the first line states the characterizations of structures. The last line refers to the properties of interaction. In the signification structure, meaning is communicated by the use of interpretative schemes during the interaction. Interpretative schemes are used by the actors to make sense of what is said and done. For instance, a community has a “cognitive order” on which the interpretative schemes depends and draws from. As the interpretative schemes use the cognitive order to make sense, it also reconstitutes the cognitive order. In the domination structure, power is used in interaction as the actors

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3 Social practices are the reproduced relations between actors or collectivities (Moos and Dear, 1986. p. 233).
use facilities to affect the actions of others and thus, they are able to generate outcomes to their likings. These facilities are “both drawn from an order of domination and at the same time, as they are applied, reproduce that order of domination” (Giddens, 1976. p. 122). As last, in the legitimation structure, “the moral constitution of interaction involves the application of norms which draw from a legitimate order, and yet by that very application reconstitute it” (Giddens, 1976. p. 122-123).

In all three cases, the “duality of structure” is present as “the structure enables the interaction to occur (the medium of interaction), and the application of these structural properties in interaction acts to reconstitute those structures (the outcome of the interaction)” (Moos and Dear, 1986. p. 233).

2.1.2. Agency

The actions of the individuals in social settings are called agency. Agency can be seen “as a continuous flow of action” (Shilling, 1992. p. 80). When the act, they use “structural” rules and resources (Shilling, 1992. p. 80). Agency also involves intervening, which means that agents have “the possibility of acting in such a manner that social structures are sometimes modified or even radically altered” (MacIntosch and Scapens, 1990. p. 458). In social settings, agents are reflecting on the actions they take and the actions others take. This happens at two levels of consciousness. The first is the discursive level of consciousness. At this level, the agents are capable of giving reasons for their behavior. Another level is at the practical levels of consciousness. At this level actors, “rely on implicit stocks of knowledge and only inherently understand what to do in social situations” (MacIntosch and Scapens, 1990. p. 459). MacIntosch and Scapens (1990. p. 459) state that “both the discursive and practical levels of consciousness are influenced by a primary need lodged in the unconscious for ontological security”.

The behavior of agents has consequences. Many of these consequences are intended and known; however, this is not always the case. Some consequences may be both unintended and unknown.

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3 Ontological security refers to a “person’s fundamental sense of safety in the world and includes a basic trust of other people. Obtaining such trust becomes necessary in order for a person to maintain a sense of psychological well-being and avoid existential anxiety” (Giddens, 1991. p. 38-39).
Stones (2005) elaborate structuration theory “through his introduction of the concept of position-practices and the quadripartite model of structuration. Position-practices focus attention on the strategic conducts of agents and the importance of power in social interaction; while the quadripartite model encourages researchers to focus on interactions between external and internal structures and the emerging conciliation of these interactions through the ensuing practices of management accounting” (Coad and Herbert, 2009. p. 185). Coad and Herbert (2009, p. 186) extend the work of Stones (2005) by incorporating “knowledge of structures and theories of action” and “reproduction, learning and change” into the interrelationships between structures and agency. In their research, “the plurality of structures, path dependency, contradiction and praxis” have a central role in reproduction, learning and change (Coad and Herbert, in press. p. 14). They also see “structuration processes in a temporal framework. This acknowledges that agents live simultaneously in the past, present and future. They actively or routinely review the experience of past position-practices and the repertoires of others, project hypothetical pathways forward, and reflexively review outcomes as a basis for reproduction, learning and change. Each of these agents may confront a different set of external and internal structural conditions, constraints, and opportunities because they are situated in different positions in position-practice relations” (Coad and Herbert, in press. p. 16).

According to Coad and Herbert (2009. p. 182), “agency requires acts of communication.” Furthermore, Bakhtin (1986) and Vygotsky (1986) both state that: “To understand human mental action one must understand the semiotic devices (such as language) used to mediate such action” (Berkenkotter and Huckin, 1995. p. 12).

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5 They “stress the need for researchers to recognize agents’ knowledge about “how to go on” in social relations, their capabilities to do so, and their recursive mobilization of both knowledge and capabilities” (Coad and Herbert, 2009. p. 179).

6 Knowledge of structures and theories of action provide “the basis for recursive interpretation of both intended and unintended consequences of action, serving to maintain, challenge and at times modify them (reproduction, learning and change)” (Coad and Herbert, 2009. p. 180).
2.2. Language in structuration theory

Clark (1996 in Goldkuhl, 2003. p. 59-60) describes communication as “a joint action consisting of one act of a speaker presenting an utterance and one act of an addressee identifying and recognizing what is said.” However, according to Goldkuhl, communication is rather “a joint activity consisting of two distinct, but related actions, performed by each actor (speaker and addressee respectively). The speaking and the listening are two reciprocal acts. A reciprocal pair of action consists of a take (intervention) and a corresponding take (receiving). Furthermore, an actor in a communication situation does not only interpret what is uttered but also other clues are important for his understanding of the situation. An actor interprets what is said but also what is expressed intentionally and unintentionally in other ways” (Goldkuhl, 2003. p. 60).

In structuration theory, one of the properties of interaction is communication (Richter, 2000. p. 366). To communicate with each other, the actors use language. Thus, language can be seen as the principal available resource on which we draw for communication (Carter and Sealy, 2000. p. 9). Habermas (1981 in Leydesdorff, 2000. p. 279) states that language is “the medium of communication that allows us to relate human individuation and inter-human socialization specifically and systematically.” It is assumed that “language has a complex inner structure that allows us to communicate and to regulate our communications internally both at the level of social system and as individuals” (Leydesdorff, 2000. p. 280).

2.2.1. Language as a structure

Language can be seen “as a set of formal structures set apart from everyday interactions” (de Saussure, 1986; Chomsky, 1965; 1986 in Ahearn, 2001. p. 110). Language has conditions and using these conditions meaning can be created. Thus, “it is impossible to gain access to any interpretation of the world separate from language” (MacDonald, 1990 in Shilling, 1992. p. 72).

A single language has multiple structures. This is when an entire population speaks the same language; however, their meaning can differ due to differences in social group or class membership. Thus, “while two speakers may identify the language they use in common terms (e.g., both identifying their language as English), a close examination of their meanings and uses may indicate that each in fact drawn upon quite different, socially marked variants, dialects, or codes” (Huspek, 1993. p. 14).

Giddens (1993. p. 8 in Ahrens and Chapman, 2002. p. 156) states that: “It is misleading, I think if we see language as a closed and homogeneous entity. Rather, we should conceive of language as a fragmented and diverse array of practices, contexts, and modes of collective organization.”

When actors use language in a single speech act, it does not change the accepted use. “But thinking of language as a wider set of practices, the single speech act becomes part of that set and becomes a potential resource for other speakers to add to their vocabulary in use” (Ahrens and Chapman, 2002. p. 156).

2.2.2. Language as social action

Other researchers see language as “a form of social action, a cultural resource, and a set of sociocultural practices” (Schieffelin, 1990. p. 16 in Ahearn, 2001. p. 110). Whether language is used to speak or to write, it is considered to be embedded in networks of sociocultural relations (Ahearn, 2001. p. 110).

In structuration theory, Giddens states that the actors are capable of using language in a “can do” way. However, according to Giddens, “actors are not fully knowledgeable about the language they use” (Huspek, 1993. p. 12).

A very important aspect is the structural constraints of discourse. Giddens does not mention this; however, discourse has “unintended consequences and unacknowledged conditions” (Huspek, 1993. p. 19). Each linguistic structure has unacknowledged conditions as it generates its own internal constraints. Speakers must use the rules of meaning construction to be understood; however, these rules are generated by a given structure (Huspek, 1993. p. 19).

Discourse also has unintended consequences to their actions “that they do not themselves foresee or even know about” (Giddens and Pierson, 1998. p. 81 in Richter, 2000. p. 362). For example, when people use language to speak or wrote, they “unintentionally reproduce language and in their routine
interactions unintentionally reproduce social systems across time and space” (Richter, 2000. p. 362). Actors do not recognize this; they do not see that “their behavior reacts back on the very conditions that influence their behaviors” (Kim, 2004. p. 32). However, such behavior could trigger change (Karsten, 1995. p. 9).

The relationship between structures and structuration is similar for the relationship between language and speech. “Language, like structure, exists as a set of propositions outside time and space. Speakers, situated in time, draw on those propositions to make themselves understandable. But equally, language is changed through practice. Speakers must draw on the propositions of language, but in speaking they may also establish new rules about its use” (Ahrens and Chapman, 2002. p. 155-156).

In sum, the relationship between structure and action is two-sided. When people act, they make use of a prior structure; however, structure changes as it is used in action. As this happens unintentionally, “words or texts are socially situated by, not created by, individuals” (Ahearn, 2001. p. 128).

2.2.3. The expansion of the framework
Research (Callahan, 2004; Hendricks, 1988; Karsten, 1995; Poole and DeSanctis, 2004) has been done on the modalities of structuration; however, they do not use language. Several authors (Berkenkotter and Huckin, 1995; Riley, 1983; Yates and Orlikowski, 1992; 2002; Heracleous, 2006) have investigated how language fits within the three modalities of structuration. The assumption we make here is that when there is communication, whether verbally or in writing, language is used to communicate (Carter and Sealey, 2000; Leydesdorff, 2000). We will attempt to incorporate these works into one framework.

2.2.3.1. Signification structure
Giddens makes a distinction between “talk” and “cultural objects” (Giddens, 1987). “Talk, the casual exchange of conversation in the settings of daily social life, is the grounding of all more elaborate and formalized aspects of language-use. By cultural objects, I mean artifacts which escape the presence/state but which are distinct from objects generally in so far as they incorporate “extended” forms of signification” (Giddens, 1987. p. 215-216); like texts and media of electronic communication. Talk and cultural objects differ “in terms of how meaning is processed over and against background frames of understanding” (Mitchell, 1994. p. 111). Here, the question to be asked is: Does it lie essentially in the symbolic system, or does it lie in the domain of pragmatic (and contextually constrained) action? (Mitchell, 1994. p. 118).

Heracleous (2006) focused on incorporating discourse in the signification structure. Discourse is seen as “a duality of deep discursive structures and surface communicative actions, interrelated through modality of interpretative schemes (Heracleous, 2006. p. 17). “Discourse is communicative (inter) action which draws from structures of signification through actors’ interpretative schemes.” In this sense, discourse as action occurs when actors attach subjective meanings to situations and with these meanings, they orient their actions (Heracleous, 2006. p. 115). During the communicative interaction, “discourse constitutes communicative statements that occur in the context of social interaction when an actor’s purpose, or one of actor’s purposes, is linked to the achievement of passing on information to others” (Heracleous, 2006. p. 18). Thus, at the level of communicative action, discourse can be seen as situated symbolic action. “Discursive deep structures, on the other hand, are relatively stable, most implicit, and continually recurring processes and patterns that underlay and guide surface, observable events and actions” (Heracleous, 2006. p. 19). These features of discourse make it possible to give meaning to texts, situational contexts and communicative actions (Heracleous, 2006. p. 19).

2.2.3.2. Domination structure
During the interaction, language is used to communicate. Language is used to make the speakers understandable. However, it also positions the actors in relation to the other speakers. This occurs as actors generate “definitions” of reality when they interact. However, the actors’ influences over these definitions vary. In this sense, language can be used as a source of power in interactions (Carter and Sealey, 2000. p. 9).

Askehave and Swales (2001. p. 196) state that several researchers have investigated the relationship between genre and power. According to Bakhtin (1986. p. 63), “genres are ‘typical forms of utterances’
genres are inherently dynamic rhetorical structures that can be manipulated to the conditions of use, and that genre knowledge is, therefore, the best conceptualized as a form of situated cognition embedded in disciplinary activities.” As such, “genres change over time in response to their users’ socio cognitive needs” (Berkenkotter and Huckin, 1995. p. 4); e.g., “shape the genre to better serve their needs” (Berkenkotter and Huckin, 1995. p. 7). Thus, “in our use of organizational […] genres, we constitute social structures […] and simultaneously reproduce these structures (Berkenkotter and Huckin, 1995. p. 17). Attempts were made for example by Yates and Orlikowski (1992). They incorporated genre in the domination structure. Genre is “a literary concept that describes widely recognized types of discourse” (Yates and Orlikowski, 1992). Genre can be used for organizational communication “to recognize types of communication (e.g., letters, memoranda, or meetings) characterized by structural, linguistic, and substantive conventions” (Yates and Orlikowski, 1992. p. 300; 2002). Genre as “a structure has functional units that is repeated again and again from text to text” (Graham, 2004. p. 55). In action, genres are the actions “which are repeatable, repeated and recognized as being the same type from one instance or occurrence to another” (Graham, 2004. p. 55).

Genres can be seen as social institutions that are produced, reproduced, or modified. Like social institutions, genres are used for communicative action, but communicative action also shapes genres. Actors use genre rules for organizational communication (Yates and Orlikowski, 1992. p. 305). Actors draw on the rules of substance and form of established genres (or modified versions); which rules depends on the situation (Gephart et al., 2000. p. 247). “Genre knowledge embraces both form and substance, including a sense of what (substance) is appropriate to a particular purpose in a particular situation at a particular point in time” (Berkenkotter and Huckin, 1995. p. 4). Yates and Orlikowski (1992. p. 321) state that “power may be exercised through the manipulation or selective application of existing genre rules.” For example, the chair of a meeting may not want to discuss sensitive issues. He then will exercise the genre rules and state that the topic is not on the formal agenda. However, non-sensitive issues may be allowed although they are not on the formal agenda. In these cases, “individuals apply genre rules to their advantage – thereby using the rules as instruments of their power” (Yates and Orlikowski, 1992. p. 321).

As the actors use the genres, their use can alter the genres. These modified genres will be used for future communicative action (Yates and Orlikowski, 1992. p. 306). “Yates and Orlikowski attempted to demonstrate that a reciprocal relationship exists between the changing textual features of a new genre and concomitant rules for use that are determined by people responding to a changing technological and demographic climate” (Berkenkotter and Huckin, 1995. p. 20). Thus, “genres must be flexible and dynamic, capable of modification according to the rhetorical exigencies of the situation. At the same time, they must be stable enough to capture those aspects of situations that tend to recur” (Berkenkotter and Huckin, 1995. p. 24).

2.2.3.3. Legitimation structure
Several researchers, for instance, Riley (1983), O’Connor and Silverman (1995) and Howard-Grenville (2006), have incorporated culture in the legitimation structure.

Organizational culture has four components which are “shared basic values, behavioral norms, different types of artifacts and behaviors” (Homburg and Pflesser, 2000. p. 450). For the concept of language, artifacts are of importance. Artifacts are the organizational processes and structures that are

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7 Genre knowledge is “knowledge that professional need in order to communicate in disciplinary communities” (Berkenkotter and Huckin, 1995. p. 24).
8 Genres are “enacted through rules, which associate appropriate elements of form and substance with certain recurrent situations (e.g., genre rules)” (Yates and Orlikowski, 1992. p. 302).
9 Substance refers to “the social motives, themes, and topics being expressed in the communication” (Yates and Orlikowski, 1992. p. 301).
10 Form refers to “the observable physical and linguistic features of the communication: Structural features, communication medium, and language or symbol system” (Yates and Orlikowski, 1992. p. 301-302).
visible (Schein, 2004, p. 26). It includes “stories, arrangements, rituals and language that are created by an organization and have a strong symbolic meaning” (Schein, 2004; Homburg and Pflesser, 2000. p. 450). Thus, culture is of importance for the language that is used in an organization.

Culture is “both a dynamic phenomenon that surrounds us at all times, being constantly enacted and created by our interactions with others and shaped by leadership behavior, and a set of structures, routines, rules, and norms that guide and constrain behavior. At the organizational level, […] one can see clearly how culture is created, embedded, evolved, and ultimately manipulated, and at the same time, how culture constrains, stabilizes, and provides structure and meaning to the group members” (Schein, 2004. p. 1).

Organizational culture influences how the actors behave as can be seen through the artifacts, e.g., the organizational processes and structures that are visible. As these structures are used over and over again, the actors “re legitimize what was past, provide a medium for the present, and set the stage for the future – this is the cultural mechanism” (Riley, 1983. p. 435). Thus, culture is created by individuals as well as institutions (Riley, 1983. p. 435).

In Table 1, a summary of the structures and actions of the signification, domination and legitimation structure, as stated in the literature, is given.

2.2.3.4. The framework

Based on the previous literature, we incorporate and expand structuration theory by incorporating language within it. This is shown in Figure 4.

3. Research Design for Empirical Research

The expanded framework is tested empirically to examine to what extent discourse, genre, and culture (as representatives of language) are important for the signification, domination and legitimation structure. As representatives of language are important for the signification, domination and legitimation structure.

Table 1: Summary of language representatives in the duality of structure (theoretical)

<table>
<thead>
<tr>
<th>Language representative</th>
<th>Structure</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signification structure: Discourse</td>
<td>Stable, most implicit, and continually recurring processes and patterns</td>
<td>Actors attach subjective meanings to situations and with these meanings, they orient their actions</td>
</tr>
<tr>
<td>Domination structure: Genre</td>
<td>Genre rules; associate appropriate elements of form and substance with certain recurrent situations</td>
<td>The actions which are repeatable, repeated and recognized as being the same type</td>
</tr>
<tr>
<td>Legitimation structure: Culture</td>
<td>Artifacts; the organizational processes and structures that are visible such as sets of structures, routines, rules, and norms</td>
<td>Actors enact culture by their interactions with others; their behavior</td>
</tr>
</tbody>
</table>

Figure 4: Language and structuration theory
structure by investigating the performance measurement system of an auditing firm. The empirical research focuses on the structuration process and the agents’ psychological makeup (Figure 3). Here, the agents are the primary source of information.

### 3.1. Method

To empirically test the expanded framework, qualitative research is be done as it can be used to identify structures and their mediation, which is key in structuration theory (Riley, 1983. p. 421). A case study provides, the most information as multiple sources as evidence are used (Yin, 1989. p. 23); this is called triangulation. Triangulation increases the validity of the research as the evidence is collected from different sources, and thus, increases our insight on the matter. We use documents, interviews and observations to investigate how discourse, genre and culture are used as language in a Dutch “big four” auditing firm.

The interviews are semi-structured, as we formulate the questions to get the views of the interviewees on the different matters. The questions are open, as it is important that the interviewees are not restrained in their answering (this would be the case with closed questions). To get complete answers and new insights on the matter, open questions are necessary. This increases the validity of the research (Boeije, 2005. p. 152).

The interviews were recorded, a transcript and a summary were made; this has several advantages. Further, the summary of the interviews was verified by the interviewee so wrong interpretations can be adjusted. By giving the interviewee the possibility to check and complement the summary of the interview, the reliability and validity are enlarged (Boeije, 2005. p. 153).

The documents about the performance measurement system are gathered to get insight on how the performance measurement should be used according to the central level. The documents about the performance measurement system are used to compare it with the results of the interviews, to see whether the meanings differ or not.

Observations are necessary to investigate how the actors give meaning and make sense of the situations, how they exercise their power and legitimize themselves and whether this is similar to what is said in the interviews.

Using documents, interviews and observations we investigate to what extent discourse, genre and culture play a role in the performance measurement system. Thus, this case study gives insight into the situational context of the auditing firm.

### 3.2. Sample selection

Auditing firms have a hierarchy (Figure 5) in which the auditors are ranked based on their experience as an auditor. For this study, we collected data from all the ranks of the hierarchy, because their perceptions might differ due to their rank.

For each rank, two employees are interviewed. The function of manager and assistant manager is taken together because they do not differ much from each other. In the auditing firm, there are “performance managers” who assess the employees. These performance managers are managers or

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**Figure 5: Hierarchy of an auditing firm**

![Hierarchy of an auditing firm](image)
senior managers who were appointed this extra task. Hence, we interviewed two performance managers. There are no further specifications for the sample selection. By interviewing auditors from different ranks, this triangulation increases the validity of the research.

The documents contain information about the performance measurement system, the culture of the auditing firm and the genre of the appraisal as is set by the central authority\(^\text{11}\). These documents can be viewed by all employees at all times.

The observations are based on the internship of one of the authors at the auditing firm during a period of 6 months. These observations are informal as she was informed by talking to the auditors during lunch and other informal and formal occasions.

### 3.3. Measurement variables

#### 3.3.1. Performance measurement system in the auditing firm\(^\text{12}\)

In the auditing firm decisions about performance measurement system are centralized which means that the performance measurements are made by a central authority. Here, the central authority translates the organizational objectives into a performance measurement system which is communicated to the lower (local) levels. Regarding this part, language can be seen as a structure which constitutes the rules and resources and gives meaning. Based on the performance measurements, the lower level acts in a certain way. These actions are then reported back to the central authority. Here, language is seen as a social action as it is used as a communication device. In Figure 6, this mechanism is shown.

The auditing firm has a performance measurement system which is based on 11 competences. These competences are used to translate the organizational goals to the individual, and they are measured by behavior indicators. These indicators describe the behavior that is necessary to meet the strategic ambitions of the organization. As the auditing firm has a hierarchy, the competences are set differently for each rank. For each rank, there are specific behavior indicators that measure the development of the individuals.

This can be translated into structuration theory in the following way. At the auditing firm, the central authority has organizational objectives and these are translated to the individuals (signification structure). This plan should be enacted by the individual. They write their own assessment (legitimation structure) and report this back to the central authority. Afterward, the plan and performance will be evaluated during an appraisal (domination structure). This is shown in Figure 7.

#### 3.3.2. Operationalization

Our expectation is that discourse, genre and culture play an important role in this process as they can be used to guide behavior of the actors.

##### 3.3.2.1. Discourse

Discourse is important, as discourse forms have a range of potential meanings (Heracleous, 2006, p. 115). In order for the performance measurement system to be communicated correctly to the local level, the discourse of the auditing firm should lead to the same understanding among the employees.

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\(^{11}\) The central authority is the headquarters of the auditing firm.

\(^{12}\) Due to privacy reasons the document about the performance measurement system cannot be included in the case study database.
Otherwise, this could lead to different behavior due to different understandings. Thus, it is important to investigate whether the performance measurement system, set out by the central authority, is being understood correctly by the individuals. The interview questions on discourse focus on how the performance measurement was communicated, whether the performance measurement system is similar to how they are assessed in reality, whether the organizational objectives correspond with their objectives, whether the performance measurement system influences their actions and whether changes have occurred. These questions give me more insight in the way the performance measurement system was communicated, the meaning the individuals have of the performance measurement system and the situation contexts in which it takes place (discourse as structure), how this influences the actions of individuals (discourse as action) and vice versa (Heracleous, 2006. p. 19).

3.3.2.2. Genre
Genre is important as it is used for organizational communication “to recognize types of communication” due to certain structural, linguistic and substantive characteristics (Yates and Orlikowski, 1992. p. 300; 2002). In this case study, the year-end review is used as a genre type. Year-end reviews are formal meetings in which the individual is being assessed to take management measures. The year-end review is characterized by its formal setting in which the performance manager evaluates the past performance of the individual on the basis of an evaluation form. In the appraisal, the superior has the dominant position as (s)he is in the position to evaluate the individual negatively or positively. (S)He is also the one who talks the most during the appraisal (Van den Broek et al., 2000. p. 74). The interview questions focus on the kind of conversation it is (formal or informal), to what extent the individuals have a voice in the conversation and whether the year-end review has changed during time.

3.3.2.3. Culture
The culture of the auditing firm is of importance in the legitimation process as culture sends out signals what the auditing firm finds important and how the auditors should act. The culture of an organization is important as it influences the communication climate (Pothukuchi et al., 2002. p. 261). An organization can have an open or closed culture depending on their communication climate (Hofstede, 1991. p. 238). Culture can influence the way people legitimize themselves. When looking at legitimation, we look at the flexibility of deadlines and whether it is done informal and loosely or in a formal and structured way. Culture also influences the way people speak. At the artifact level of culture, language can empirically be measured by: Sounds and noise, modes of speaking, special expressions and slogans (Schultz, 1994. p. 27). The interview questions focus on the type of culture, what influence it has on the legitimation process and on the language that is used and whether the culture has changed through time.

4. Results of the Empirical Research
Based on the interviews, documents, and observations, some can be said about whether discourse, culture and genre matter in structuration theory. The primary source is the interviews; the other sources are used to complement the results of the interviews.
4.1. Discourse

The interviews show that the performance measurement system is altered every few years. This is communicated through various channels. For the sitting employees, there were brochures and local office trainings in order for them to get acquainted with the new performance measurement system. The performance manager is in place to answer questions when needed. New employees are informed of the performance measurement system through the introduction day and the audit academy. Furthermore, the information and the application program are available on the intranet website. This also came forward in my observations. Changes are communicated through the intranet website of the auditing firm (case study database 1.1.3) and also an email is sent to the employees. Hence, the performance measurement system at the auditing firm is made very clear to every employee.

The employees are well aware of the process of measuring and assessing their performance. They know the performance measurement system in general; they know the process and the scores that can be given. However, they do not precisely know all the competences they are assessed on. The employees have several competences they are assessed on (case study database: 1.1.2). They do not think in these competences as the competences are broad and overlapping. The most important part of the evaluation form is the explanation they give under the competences. The employees have a story and they will put their story under the competence they feel fits best. This is necessary as the evaluation form is structured by the competences (case study database: 1.1.4).

Each individual has to fill in her/his own development course and goals which have to fit the development course set by the auditing firm (case study database 1.1.1). A supervisor states: “I sometimes have the idea that the auditing firm has a certain path of how you should develop and you have an own image of that. Sometimes this can differ from each other. […] I notice in the conversation that they do not really listen to what I find important, and they stir in the direction they want you to go.” The employees know that at the start of their career the focus is on personal development and gaining technical knowledge. Further down the line, the focus is on process management while keeping the technical knowledge up to date. The higher-up they get in the hierarchy, the more focus is put on financial indicators (case study database: 3.2).

The employees know on what they are assessed and they put effort in realizing their goals because they find these goals important as they have written it themselves and are part of their (career) development. However, it is not necessarily that they perform better to get a better assessment and/or reward. Moreover, the partners can manipulate their performance as the partners can manipulate the figures on which they are assessed. A partner states: “Not everything is included in the performance. The information is never checked. It is not always hard information. I could make it better than it truly is, especially the soft information. Nobody is going to check that in detail. […] The higher you get in the hierarchy, the less reliable it gets.”

The employees notice that there are some aspects the auditing firm finds important; however, the employees find they are not assessed on those aspects (case study database 3.3). For instance, coaching and bringing in work for other disciplines of the firm13. It should be noted that coaching is stated as one of the competences of the auditing firm (case study database: 1.1.4), but obviously, the employees do not feel they are assessed on that point. Mainly because it is not visible and measurable for the performance managers and other things are more important. The most important is whether the work is done correctly, whether there still is growth in the development (case study database: 3.2) and the image the performance managers have of the employee. A trainee states: “Sometimes the formal engagement reviews14 do not even count” (case study database: 3.3). Hence, it is not strictly only the performance which is stated in formal documents (that is for two-third of importance) that counts. This also can be seen from the observations, as some employees do not put focus on their study while it is stated in their year plan; however, this does not necessarily negatively affect their assessment and the

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13 For example, the partner addresses his client that other businesses can also be done by the auditing firm.
14 Engagement reviews are the assessment of assignments.
employees know it as they know what their performance manager is going to assess them on (case study database: 3.1). Furthermore, the overall view the performance managers have of the employees, counts in their evaluation. The employees know this and it is also stated in the guidelines of the performance measurement system (case study database: 1.1.1).

The auditing firm has had many performance measurement systems. The changes occur in the form of the performance measurement system such as the name, the evaluation form and the person who fills in the evaluation form (now it is the employee and not the performance manager as before). However, the way the employees are assessed has not changed as senior manager states: “In essence, the performance measurement system remained the same.”

The interviewees have different opinions on whether the focus on the financial and non-financial indicators has changed. One partner says there is more focus on the financial indicators than before because it is better measurable. Others say that there is more focus on the non-financial indicators. An explanation is that the partner group is more aware of the soft skills and so is the Board of Directors with its new members. However, one says the financial indicators are still more important than the non-financial indicators as personal development (case study database: 3.2). The performance manager says the performance measurement system is broader than before as it highlights more points. The different opinions can be caused by the length of their career at the auditing firm which ranges from 2½ to 33 years.

In the current performance measurement system, there also have been changes. As the users complained about certain things, some adjustments have been made (case study database: 1.1.2) to fulfill the wishes of the users. However, the essence of the performance measurement system has not changed.

The results show that the employees have a clear understanding of the performance measurement system of the auditing firm. This is succeeded by the many channels used to communicate it to the employees. Thus, the way the performance measurement system is communicated and the discourse used is successful as the employees perceive only minor differences in meaning compared to the actual performance management system. Although the performance measurement system influences the actions the employees take, it does not necessarily influence it in such a manner that they take actions to get a better assessment. Here can be seen that the performance measurement system is in place and it is used to guide the actions of the employees (discourse as structure). The performance measurement system has changed during the years. The employees have different meanings of the changes that have occurred. This leads to different perceptions of which indicators are of importance (discourse as action). Thus, the duality of structure holds for discourse in the signification structure.

4.2. Genre

The appraisal, the year-end review, is seen as a formal conversation in the sense that the conversation is specifically where the performance manager discusses the evaluation of the performance, the self-assessment and the outcome of the performance rating. This is filed in documents. The salary increase depends on the outcome so it has to be formally communicated. However, most interviewees find the appraisal has an open and informal atmosphere. This is also what the performance managers want. A supervisor does not find the appraisal informal; this mostly depends on the personality of the employee rather than the attitude of the performance manager. Although the meaning of an appraisal is to evaluate the performance, thus the past, the goal of the appraisal at the auditing firm is to look at the future and on which points the employee can develop him/herself (case study database 1.2.1). This is also stated in the guidelines of the performance measurement system (case study database: 1.1.1). A supervisor states that he sees it more like a development interview.

The appraisal is also professional as the employees as well as the performance manager prepare themselves well for the appraisal. The employees write a self-assessment and the performance manager collects and reads all engagement reviews and the self-assessment. Thus, both have seriously thought about the employees’ performance and how they came to their score on performance.
During the appraisal, there is room for the employee (and the performance manager) to show their opinions. The performance measurement system indirectly promotes this, because the employee writes her/his own self-assessment (evaluation form). So when the performance manager and employee discuss the self-assessment, they both show their opinion. The performance manager states whether (s)he agrees with the self-assessment and the employee explains why (s)he wrote that down and clarifies her/his statement or why the performance manager should see it differently. There is room for discussion, as the assessment is about perceptions and experiences people have and thus, can differ. When the employee does not agree (s)he can also write that down on the evaluation form at the conclusion (case study database: 1.1.4). A partner states: “Usually, there are no matters where they absolutely do not agree with each other, it is more the nuances which are discussed.” A supervisor notes that: “Although there is room for discussion, it usually is useless in the sense that the scores for the performance remain unchanged. A supervisor states: ‘I once had a disagreement on my assessment. You can say what you want and come with facts, but you will see that the assessment will not be changed.’ This is because the performance managers are strong personalities and the views that they have is difficult to change”

Furthermore, during the appraisal, the employee can discuss unannounced businesses. A partner states: “All issues should be expressed and by discussing it immediately, the employees can be helped and supported along the way. The appraisal is also meant for this.” In the auditing firm, it is important that employees have all the room to ask questions, even unannounced businesses that might be sensitive. During the office meeting, this also became clear (case study database 3.5) as the partners kept saying: “Please give your opinion and ask questions when things are unclear.”

The appraisal has changed during the years. It used to be an appraisal where the employee listened to the performance manager and how (s)he thought about his/her performance. Nowadays, the employee has more freedom to put forward his/her own points to the appraisal and there is more room to discuss his/her side of the story. This is improved by the self-assessment that they have to fill in themselves, so the employees are forced to think about their performance ahead and want to explain their self-assessment to the performance manager. It is more a two-way conversation rather than a one-way conversation like it used to be. There is also more attention for the discussion of the personal competences and how these can be improved. A partner and supervisor even say: “It is more like an interactive discussion rather than an appraisal.”

The performance is not only discussed at the appraisal. During the year, the employees also talk informal to their performance managers and other colleagues about their performance. This depends on whether they work together. When they do, they are more likely to keep each other up-to-date during these informal times instead of only at appraisals. This is why the appraisal is more seen like a summary. Some interviewee’s state: “The outcome of the appraisal should not be a surprise.” In this sense, the appraisal can be seen as only a formality.

There are also personnel meetings in which the performance managers discuss the employees. In this meeting there is an agenda; however, there always is room for unannounced businesses. It even is incorporated in the meeting as the chairman asks whether there are other businesses to discuss. A performance manager states: “If it is a relevant topic it can always be discussed.”

The results show that the appraisal is seen as a formal moment; however, it has an informal atmosphere. First, the performance manager starts with the appraisal and states what (s)he thinks of the performance of the employee (genre as structure). During the appraisal, there is much room for the employees to express their opinion, explain themselves and ask questions. This does not necessarily mean they can change their performance scores. Unlike before, where the appraisal was a more one-way conversation, it now is a two-way conversation as there is much freedom for the employees to speak and thus, more power and influence in what is said during the appraisal (genre as action). Hence, the duality of structure also holds for genre in the domination structure.

This is also because the view is of all performance managers and during an appraisal it is difficult for the performance manager to change the score, because the score was set in agreement with all performance managers.
4.3. Culture

The culture of the auditing firm is stated by the interviewees as “open and professional.” This is also stated in the culture statement of the auditing firm (case study database: 1.3.1) and repeatedly announced by the partner group during the office meeting (case study database 3.5) (case study database: 3.3). The open and professional culture can be seen by the way communication takes place. There is much informal communication, but everybody is treated in a respectful way. Normally, the employees do not wait for a formal moment to talk about business but contact each other in an informal setting to talk about business. It is very important in the auditing firm to be open and constructive. A supervisor states: “Much can be reached if it is motivated well with good arguments and if it is brought constructively during a dialogue.” Moreover, it is very important to bring it in a respectful manner (case study database: 1.3.1).

All interviewees agree that much is discussable (if not everything); however, some feel that not everything is discussable or is discussed or should be discussed with certain people (case study database: 3.1 and 3.3). A trainee states: “Everything is discussable, but know who you are talking to […]. It is an open culture, but you are at work. So you have to stay professional; they are not your friends, they are your colleagues. You should be aware of the things you say and remember: Everything you say can be used against you in your assessment. […] I think that nobody dares to say what they really think.” Another example is that not all information is communicated to everyone in the auditing firm due to the sensitivity of the information. This leads to a situation, as assistant manager states, where: “People start talking and only hear one side of the story which creates suspicion from the lower functions to the higher functions.” A supervisor thinks that the higher in the hierarchy the employee is, the more apprehensive someone is to make things discussable. For example, an employee states: “The Board of Directors will give political answers to the questions asked by the employees” (case study database: 3.4). The supervisor also stated that: “Some things are ‘not done’ in the auditing firm like talking negatively about important people. This can have negative consequences for the position of the employee in the auditing firm.” This also came forward during the observations (case study database: 3.5). Although the auditing firm has an open culture, employees should act professional. It should be noted that those who find everything discussable are mostly from the higher functions. The higher the employees get in the hierarchy, the more they feel to speak freely. An assistant manager states: “The communication improves when employees get higher in the hierarchy. This is because the employees have more experience and they get certain information for their daily work.”

Furthermore, the employees are target oriented and this can lead to unnecessary negative reactions. An assistant manager feels that the employees of the lower ranks in the hierarchy do not dare to make everything discussable because they clash to a certain hierarchy or are cut off when they ask a question or during discussions. Especially with the assessments, the employees can get competitive. An assistant manager states: “Although the employees are not each other’s competitors, that environment can be created as everybody wants to be the best” in such a manner that the employees felt they were intimated. This came forward out a research done by the auditing firm (case study database: 3.5).

The culture of the auditing firm has influence on the actions being taken by the employees. As the auditing firm encourages, the employees to make everything discussable (this also came forward during the office meeting (case study database 3.5), most feel free enough to make everything discussable. Some, from all ranks, even try to create a more open culture by making things more discussable and act more open.

Although the auditing firm has an open culture, deadlines should be met. Deadlines are only discussable if the employees communicate it timely to the manager, and there is a good reason for not meeting the deadline. In this case, new deadlines can be made. However, it is not acceptable when it is communicated too late as the superior and the clients expect the work to be delivered on time. This is also one of the competences where the employees are assessed on (case study database: 1.1.4). All responsibilities should be accounted for and reported formally in files. However, the employee always account for their responsibilities informal by a phone call or in person.
A supervisor states: “Depending on the person who the employees have to communicate to, they adjust their communication to that person. Some superiors want to hear more details or use certain terms when communicating.” During communication, the employee should be confident, believable and convincing. At all times, people should communicate in an open, honest, consistent and clear manner (case study database: 1.1.4). However, sometimes the communication is blunt; people do not ask it but order it. During discussions, and depending on the subject, the communication can run up high and people talk more expressive. However, in all times, all employees should act respectfully to each other. This is also stated in the culture statement of the auditing firm (case study database: 1.3.1) and in the competences (case study database: 1.1.4). In the office meeting, this also came forward (case study database: 3.5).

The partners state that: “The culture has become more open, more informal and more is discussable. Furthermore, between the functions, the gap is smaller as the management is well accessible.” This is very important for the auditing firm as the managers get training for their management development. Using the first names and communicating in an informal manner (enforced by the use of email and the employment of a new generation of employees), the culture has become more open. A partner stated this is also a more pleasant environment to work in. Most interviewees did not see a change in culture. An explanation is that they do not work as long at the auditing firm as the partners have and thus, see no changes. One trainee finds that the culture is more closed. This is a recent development as people have been dismissed. The trainee states: “Everyone is on his guard and minds his/her words. […] I am reluctant to speak up. Before you know it, I can also leave. I think many people think like this.”

Hence, the open culture has a significant influence on the communication of the auditing firm. Although the auditing firm and its management encourage making everything discussable, some feel that some things are still not discussable. The culture influences the actions the employees take and the way they communicate as it is stated that they always should communicate in an open, honest, consistent and clear manner (culture as structure). For the legitimation process, the communication lines are informal, like it should be in an open culture. The culture has changed through time as it became more pleasant to communicate open and informal during work (culture as action). Thus, the auditing had a more closed culture before and a formal communication line. The auditing firm had that culture and it changed through time to an open and informal culture. It is clear that the “duality of structure” applies for culture in the legitimation culture.

In Table 2, a summary of the structures and actions of the signification, domination and legitimation structure, as a result of the empirical research, is given.

Note that the substance of Table 2 is concrete examples of what is stated in Table 1 in which the structures are stated in more general terms.

In terms of Giddens’ distinction between “talk” and “cultural objects,” the auditing firm makes use of both talk and cultural objects for communication. As all formal communication needs to be

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<th>Structure</th>
<th>Action</th>
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<td>Performance measurement system in place to guide the actions of the employees</td>
<td>Actors give meaning to the indicators stated in the performance measurement system and act to fulfill the goals</td>
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<tr>
<td>Domination structure: Genre</td>
<td>Genre rules for an appraisal: Formal assessment where the performance manager rates the employee</td>
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<td>Legitimation structure: Culture</td>
<td>Culture statement: Communicate in an open, honest, consistent and clear manner</td>
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documented, cultural objects are of importance for communication in the auditing firm. However, more weight is put on “talk,” because written communication does not always lead to the same meaning as not everything is stated or perhaps might be misinterpreted. This is in line with Mitchell (1994, p. 111) who states that: “Talk and cultural objects differ in terms of how meaning is processed over and against background frames of understanding;” thus, it is necessary to “talk” during communication to avoid miscommunication. Also, to keep the communication lines personal, face-to-face communication is likely to be used. Thus, along using “cultural objects” for communication, “talk” is always used for communication.

Most of the time communication happens informally, even at formal occasions. This can be explained by the culture of the auditing firm that has become more open during the years which also transcended to the genre of the appraisal. The more open culture and changing genre is created by the change in society, in which the computer and email have become important. The entrance of employees of a different generation also created the more informal atmosphere. This is in line with Yates and Orlikowski (1992) who stated that “genre changes as a response of people to a changing technological and demographic climate” (Berkenkotter and Huckin, 1995. p. 20). Thus, “change occurs over time to better serve their needs” (Berkenkotter and Huckin, 1995. p. 7).

However, the perceptions of the interviewees sometimes differ, especially the perception of culture at the auditing firm. An explanation is that these agents have “a different set of external and internal structural conditions, constraints and opportunities because they are situated in different positions in position-practice relations” (Coad and Herbert, 2009. p. 169). Thus, due to their position in the auditing firm, the employees can have different perceptions.

Overall, the agents are well aware of the structures that are in place as well as the actions they take and the consequences their actions have. Thus, the agents have knowledge about the structuration (Figure 3) that takes place in the auditing firm.

Like Ahrens and Chapman (2002), we observe that the performance measurement system shapes and is shaped by “notions of what were issues of significance, what kinds of behaviors were legitimate, and, in the case of disagreements between members of the operational hierarchy, who came to dominate whom” (Ahrens and Chapman, 2002. p. 169) and how discourse, genre and culture, as representations of language, play a significant role in this.

5. Conclusion

The main question of this paper is how can language be incorporated in structuration theory? To answer the research question, several subquestions will be answered first.

The first subquestion is what is structuration theory? Structuration theory is written by Anthony Giddens. In his words he says “The theory is concerned with understanding the relationship between the activities of knowledgeable human actors and the structuring of social systems” (Giddens, 1984). With this theory, the notion of the “duality of structure” is important. This means that “structures are both the medium and the outcome of interaction” (MacIntosh and Scapens, 1990. p. 456-457). Social structures have three dimensions – signification (meaning), legitimation (morality), and domination (power). “Structures of signification become manifest in interaction through the communication of meaning. Structures of domination refer to the use of power in interaction. Legitimation refers to the moral constitution of interaction through ‘the application of norms’ ” (Moos and Dear, 1986. p. 233). In all three cases, the “duality of structure” is present as “the outcome structure enables the interaction to occur (the medium of interaction), and the application of these structural properties in interaction acts to reconstitute those structures (the outcome of the interaction)” (Moos and Dear, 1986. p. 233).

In line with the first subquestion, the second subquestion: “What has been written about language in structuration theory?” can also be answered. In structuration theory, one of the properties of interaction is communication (Richter, 2000. p. 366). To communicate with each other, the actors make use of language. Thus, language can be seen as the principal available resource on which we draw for communication (Carter and Sealy, 2000. p. 9). Habermas (1981 in Leydesdorff, 2000. p. 279) states that language is “the medium of communication that allows us to relate human individuation and
inter-human socialization specifically and systematically.” It is assumed that “language has a complex inner structure that allows us to communicate and to regulate our communications internally both at the level of social system and as individuals” (Leydesdorff, 2000. p. 280). Language can be seen as a structure as well as social action. “Language, like structure, exists as a set of propositions outside time and space. Speakers, situated in time, draw on those propositions to make themselves understandable. But equally, language is changed through practice. Speakers must draw on the propositions of language, but in speaking, they may also establish new rules about its use” (Ahrens and Chapman, 2002. p. 155-156).

To answer the third subquestion: “How can language, theoretically, be incorporated in structuration theory?” we incorporated the work of other researchers to come to an extended framework of structuration theory. For the signification structure, we used the work of Heracleous (2006) on discourse. Discourse is seen as “a duality of deep discursive structures and surface communicative actions, interrelated through the modality of interpretative schemes (Heracleous, 2006. p. 115). For the domination structure, we used genre as a language device. Genre is “a literary concept that describes widely recognized types of discourse” (Yates and Orlikowski, 1992). Genre can be used for organizational communication “to recognize types of communication characterized by structural, linguistic, and substantive conventions” (Yates and Orlikowski, 1992. p. 300; 2002). Genres can be seen as social institutions that are produced, reproduced, or modified. Like social institutions, genres are used for communicative action, but communicative action also shapes genre (Yates and Orlikowski, 1992. p. 305). Yates and Orlikowski (1992. p. 321) state that “power may be exercised through the manipulation of selective application of existing genre rules.” Several authors (Riley, 1983; O’Connor and Silverman, 1995; Howard-Grenville, 2006) have incorporated culture in the legitimation structure. At the organizational level, […] one can see clearly how culture is created, embedded, evolved, and ultimately manipulated, and, at the same time, how culture constrains, stabilizes, and provides structure and meaning to the group members” (Schein, 2004. p. 1). As these structures are used over and over again, the actors “relegitimate what was past, provide a medium for the present, and set the stage for the future – this is the cultural mechanism” (Riley, 1983. p. 435). In all three cases, the “duality of structure” is present as “the outcome structure enables the interaction to occur (the medium of interaction); and the application of these structural properties in interaction acts to reconstitute those structures (the outcome of the interaction)” (Moos and Dear, 1986. p. 233).

The last subquestion is: Can the extended framework be applied to an auditing firm? The extended framework is empirically investigated at a Dutch “big four” auditing firm, in particular, the performance measurement system of the auditing firm. We used a case study to examine whether language is important for the signification, domination and legitimation structure of structuration theory. From the case study, it came forward that the employees have a clear understanding of the performance measurement system of the auditing firm as there are many channels used to communicate it to the employees (discourse as structure). The employees have only minor differences compared to the actual performance management system. The performance measurement system has changed during the years. The employees have different meanings of the changes that have occurred. This leads to different perceptions of which indicators are of importance (discourse as action). Thus, discourse holds for the signification structure. From the case study, it came forward that the appraisal is seen as a formal moment (genre as structure); however, it has an informal atmosphere. There is much room for the employees to give their opinion, explain themselves and ask questions. Unlike before, where the appraisal was a more one-way conversation, it now is a two-way conversation as there is much freedom for the employees to speak and thus, more power and influence in what is said during the appraisal (genre as action). Hence, genre holds for the domination structure. As last, the auditing firm has an open culture were much is discussable. In all times, people should communicate in an open, honest, consistent and clear manner and all employees should act respectfully to each other (culture as structure). The culture has changes through time as it became more pleasant to communicate open and informal during work (culture as action). Hence, culture applies for the legitimation structure.

With these answers, the main question - How can language be incorporated in structuration theory? - can be answered. Several representatives of language, as a communication tool, can be
used. In this case, we researched discourse, genre and culture as representatives of language as these can influence the way language is being used. These three representatives are incorporated in the auditing firm as structures which guide the actions of the employees. The way the firm communicates the performance measurement system and the discourse they have influences the way in which the employees give meaning to it. However, it changes to better work with it. By giving the appraisal a certain setting, the employees can exert power by having more freedom to give their opinion and thus, more power and influence in what is said during the appraisal; unlike before. The auditing firm has an open culture where much can be discussed as long as it happens in a respectful manner; before the culture was more closed. Thus, discourse, genre and culture have a great influence on how employees give meaning, act and speak during communication and changes through time.

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