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Editorial

# Management accounting and the paradox of embedded agency: A framework for analyzing sources of structural change

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ABSTRACT

In recent years there has been a large and growing stream of management accounting research focusing on the theoretical puzzle often referred to as the paradox of embedded agency. That is, how can embedded agents come to (un-)intentionally change social structures when their interpretations, intentions, and rationalities are all shaped by these very structures? As a means of addressing this paradox we elaborate on how six qualities of social structures may work as sources of embedded agency, namely their Generality, Inadequacy, Ambiguity, Multiplicity, Embeddedness, and Reflexivity. This so-called GIAMER framework is then used to analytically disentangle common ways of explaining the paradox within the management accounting area and to propose ideas for future research. We close the editorial by presenting the three papers included in this Special Issue.

## 1. Introduction

Social structures have traditionally been seen as forces that shape social practices in ways that typically reinforce conformity and continuity (see e.g. Giddens, 1979, 1984). Despite this though, history has taught us that even the most ingrained and taken-for-granted practices may undergo change over time. Not least in the management accounting (MA) literature, there has been a large and growing interest in exploring the theoretical dilemma that arises in the intersection of these two contradictory insights, often referred to as the paradox of embedded agency (Englund et al., 2013; Covaleski et al., 2013, Kilfoyle and Richardson, 2011; Sharma et al., 2014; Yang and Modell, 2013). The dilemma is as follows: if agents are embedded in social structures which largely condition their interpretations, intentions, and rationalities, how can they come to (un-)intentionally change these very structures?

While the paradox as such was formulated for the first time some two decades ago (see e.g. Emirbayer and Mische, 1998; Holm, 1995), our understanding of it has arguably evolved over time as researchers from different disciplines (including MA) have discussed it from different viewpoints and by means of different theoretical perspectives. In particular, our understanding has developed rather significantly as researchers have come to relate the paradox to theories that claim to have overcome the previously dominating dualistic view on the relationship between structure and agency (see e.g. Emirbayer and Mische, 1998; Giddens, 1984; Macintosh and Scapens, 1990; Sewell, 1992).

Given this development, the time now seems opportune to try to summarize and assess some of the insights gained, and also to discuss avenues for the future. It is to this end that we turn in this editorial to the Special Issue on management accounting and the paradox of embedded agency. Besides introducing the three papers included in the Special Issue, our aim is threefold, namely to; (i) provide a synthesizing framework that identifies six generic explanations of the paradox of embedded agency; (ii) use the framework to analyze and classify commonly occurring explanations of the paradox in extant MA research, and based on this; (iii) discuss a number of key insights and directions for the future.

We organize the remaining parts of the editorial as follows. First, we provide an overview of the basic arguments underlying the paradox as such and how it has been debated in the institutionally oriented literature. Based on a duality-view of the relationship between structure and agency (Giddens, 1984), we then elaborate on how six different, but related, qualities of social structures can work as sources of embedded agency as they are drawn upon by knowledgeable agents in particular time/space situations. These qualities are their Generality, Inadequacy, Ambiguity, Multiplicity, Embeddedness, and Reflexivity, and together they form the GIAMER framework. In the ensuing section we use this framework to identify, classify and discuss commonly occurring sources of embedded agency in the MA literature. This is followed by a discussion of the kind of issues that the framework brings to the fore and a number of avenues for future research. We close the editorial by presenting the papers included in this Special Issue.

## 2. The theoretical roots of the paradox of embedded agency

The paradox of embedded agency is rooted in the notion of embedded agents; a notion that essentially works as a reaction to viewing social practices as purely grounded in individual interests, purposes, and intentions, and instead emphasizes that such practices are embedded in social

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structures. Adding the notion of a 'paradox' means emphasizing the seemingly inconceivable or contradictory idea of embedded agents being able to change the structures which provide the very conditions of the agents' own constitution (cf. Emirbayer and Mische, 1998; Holm, 1995). When we henceforth refer to the notion *embedded agency*, we thus refer to the paradox of structurally embedded agents—intentionally or unintentionally—bringing about structural change.

The paradox of embedded agency has attracted widespread and sustained interest in the institutionally oriented literature as it provides a means of reconciling the divide between those that focus more on the first half of the notion 'embedded agency' (the structure-centred part of the literature) and those that have directed their attention more to the latter half (the agency-centred part of the literature) (for in-depth discussions, see e.g. Emirbayer and Mische, 1998; Giddens, 1984; Sewell, 1992).

Starting with the former, the structure-centred literature shares an interest in how social practices are constrained or shaped by social structures, and includes classical writings on structuralism and systems theory as well as more recent writings from a neo-institutional and path dependency perspective (see e.g. Sovacool and Hess, 2017). Although structural embeddedness may refer to many different things, ranging from rationalized myths (Meyer and Rowan, 1977) and common belief systems (Zucker, 1983; Grenwood et al., 2008) to scripts (Abdelnour et al., 2017; Zucker, 1987) and cultural schemes (Emirbayer and Mische, 1998; Hasselbladh and Kallinikos, 2000), they all direct attention to something *beyond* the individual agent. Something that is *collective or social* (cf. Abdelnour et al., 2017, Meyer and Höllerer, 2014; Scott, 2001; Zucker, 1977).

The structure-centred writings argue that social structures are *generative* of social practices (Amenta and Ramsey, 2010; Battilana and D'Aunno, 2009; Jepperson, 1991). That is, they provide a complex network of beliefs and conventions that not only prescribe particular practices, but also constitute the very ideals, discourses and intentions that make up such practices (Hasselbladh and Kallinikos, 2000). And on this basis, this literature has focused primarily on the more conforming and enduring aspects of social life. For example, institutionally oriented scholars have been concerned with issues of isomorphism (DiMaggio and Powell, 1983), repetitiveness (Oliver, 1991), social stability (Scott, 1987, 2008) and relative permanence (Zucker, 1977). This does not necessarily imply a view of human agents as 'social dupes' that mindlessly respond to whatever is expected from them. However, it has raised the question of how to conceptualize agency in a meaningful way while still taking into account the fact that social reproduction of these structures generally works towards conformity and continuity.

As a potential remedy to this question, another part of the literature has been more concerned with the latter half of the notion 'embedded agency'. This literature ranges from early forms of action theories (based on the writings of Schutz, Mead, Goffman, Garfinkel and others, for overviews, see e.g. Giddens, 1979; Weik, 2012) to more recent writings covering issues of institutional entrepreneurship (DiMaggio, 1988; Battilana and D'Aunno, 2009), institutional work (Lawrence and Suddaby, 2006; Lawrence et al., 2011), and social movements (Fligstein, 2001; Lounsbury et al., 2003).

Although not necessarily focusing explicitly on the paradox of embedded agency, this literature has highlighted a number of issues concerning how to understand agency in an embedded world. To begin with, it has brought increased attention to the nature of the structures *per se*, such as where they are located (i.e. whether they exist beyond the individual agent or as mental models, see e.g. Heugens and Lander, 2009), their ontological status (i.e. whether they have an objective existence or exist only as social constructions, see e.g. Reckwitz, 2002), and their relative strength (i.e. whether they constitute an iron cage from which there is no obvious escape or whether they are a constraint that may be strategically dealt with, see e.g. Amenta and Ramsey, 2010).

Relatedly, this literature has enabled a more elaborated discussion of how agents are connected to, and may be able to act upon, the social structures in which they are embedded (Bandura, 2001; Hwang and Colyvas, 2011). For example, not only do agents know how to uphold particular practices, they may also skillfully draw upon various forms of information and knowledge about those very practices as a way of examining and changing them (cf. Giddens, 1990a). The premise is that abstract forms of representation allow agents to experience and reflect upon practices from a distance (Bandura, 2001; Bruce and von Staden, 2017; Hwang and Colyvas, 2011), to move 'beyond themselves' (Emirbayer and Mische, 1998) and engage in retrospective critiques of the existing arrangements (Colomy, 1998). They may also involve themselves in "an imaginative engagement of the future" (Emirbayer and Mische, 1998, p. 984). That is, they may construct images of a (wished-for) future in the form of ambitions, dreams, hopes, and desires (see also Bandura, 2001), where such images point to "the potential, not-yet-finished, vague or 'becoming' nature of these phenomena […] rather than being established beforehand" (Weik, 2012, p. 573–74). And based on this ability to see possible wished-for futures, it has been suggested that agents are able to consciously and strategically involve themselves in bringing about structural change (Lawrence et al., 2011; Oliver, 1991).

However, while this stream of research has certainly brought issues of agency center-stage in the debate, parts of it have been criticized for being too obsessed with individual agency with the risk of ending up with a too muscular and heroic view of the individual agent (see e.g. Colomy, 1998; Mutch, 2007; Weik, 2011). In fact, some even claim that parts of this literature have weakened the very notion of structures to the point where, in principle, agents become *disembedded* (Abdelnour et al., 2017). Overall though, it seems that there has been somewhat of a 'convergence of thought' over time on how to understand the paradox of embedded agency as issues of social structures have come to play a more prominent role in the more agency-centred literature (see e.g. Bandura, 2001; Emirbayer and Mische, 1998), and vice versa (see e.g. Bruce and von Staden, 2017; Lounsbury, 2008; Weik, 2012). In fact, it has become more and more common for research to draw upon theories (such as structuration theory and other forms of practice theory) that claim to have overcome the structure-agency dualisms referred to above.

The GIAMER framework developed in the next section follows in the footsteps of this latter part of the literature through being grounded in what is referred to as a duality view of the relationship between social structures and human agency (Giddens, 1984). Such a view stresses first of all that social practices are always situated in the sense that they take place 'here and now' (Englund and Gerdin, 2016). This makes the circumstances of the situation important for understanding how particular structures are (re)interpreted and drawn upon in different ways across time and space.

Moreover, and in line with the general argument in the structure-centred literature, it is assumed that such practices are enabled and constrained by social structures—i.e. they are embedded. Importantly though, from a duality view, social structures do not have any existence of their own beyond the social practices through which they are (re)produced (Giddens, 1984; see also e.g. Emirbayer, 1997). On the contrary, they exist only virtually as they are (consciously or unconsciously) drawn upon as conditions for situated human agency (Giddens, 1984; Sewell, 1992). That is, although social structures prescribe appropriate social practices by, for example, defining agents, their roles, and their relationships with other agents (see e.g. Barley and Tolbert, 1997), these 'prescribed practices' do not work outside the agents, forcing them to behave in some predetermined and deterministic way. On the contrary, the reproduction of social structures is a highly active accomplishment in which the structures are (re)interpreted within, and adapted to, the circumstances of the situation. In fact, the ability to adapt and extend such social structures to new situations—grounded in a form of knowledgeability of how to go on in social life—constitutes an important part of what it means to be an agent (Emirbayer and Mische, 1998; Giddens, 1984; Hitlin and Elder, 2007; Sewell, 1992).

**Table 1**
The GIAMER framework: six generic sources of embedded agency.

| Structural quality | Description |
|---|---|
| **1** ***Generality*** | Social structures are general in the sense that they may be applied in a range of different contexts. The continuous adaptation of structures to the particular circumstances of such contexts may lead to both unintended structural 'drift' over time and to more intentional efforts to (re)combine, extend and/or modify the existing structures. |
| **2** ***Inadequacy*** | Social structures may be perceived as inadequate when contextual changes lead to the conditions for reproducing the existing structures no longer being met. Such perceived inadequacy enables a form of critical distancing from extant structural arrangements and may lead to intentional efforts aimed at structural change. |
| **3** ***Ambiguity*** | Social structures are, to varying extents, ambiguous in the sense that they have to be (re-)interpreted as they are reproduced. Such continuous (re-) interpretation may not only lead to practice variation and emergent structural change over time, but also to more intentional attempts to transform the existing social structures. |
| **4** ***Multiplicity*** | Social structures are multiple in the sense that they consist of various elements, such as symbolic, normative and cultural-cognitive. The mere multiplicity of, and potential contradictions between, such elements make agents aware of alternative ways of acting which may lead to tensions, negotiations and attempts at structural change. |
| **5** ***Embeddedness*** | Social structures embed agents to varying extents in the sense that they, for example, may be more or less taken for granted, provide more or less prescriptive guidance, and affect smaller or larger groups of agents. When the degree of embeddedness is weaker, the likelihood of intentional efforts aimed at structural change is greater as agents will feel less bound by existing ways of acting and more able to envisage alternative forms of conduct. |
| **6** ***Reflexivity*** | Social structures can articulate expectations about self-reflection. In these cases, the mere reproduction of existing structures involves a form of critical self-examination that may lead to intentional efforts aimed at structural change. |

Indeed, the drawing upon, and the adaptation of, social structures within the circumstances of the moment do not necessarily lead to structural change. However, and as will be further elaborated below, they do make social practices highly indeterminate—even in situations where agents have no other intentions than to reproduce the existing social structures.

## 3. Unpacking the paradox of embedded agency—the GIAMER framework

Given the duality perspective on the relationship between social structures and human agency referred to above, we ask ourselves how can this at times be highly repetitive and predictive, while at other times highly indeterminate and elusive. We suggest that an answer to this question resides not only in the duality perspective itself—i.e. in the general view of the relationship between social structures and human agency—but also in the qualities of the social structures being reproduced in particular situations. For example, some structures are more ambiguous than others, and hence, may be more likely to lead to practice variation and change over time. Furthermore, some structures are less deeply embedded than others, and hence may not be as resistant to change as others.

The synthesizing framework set out below identifies six qualities of social structures that arguably affect how they are reproduced and, consequently, make them more or less amenable to change. These structural qualities are: Generality, Inadequacy, Ambiguity, Multiplicity, Embeddedness, and Reflexivity. Together they form what we will refer to as the GIAMER framework (see Table 1). Below we will elaborate on each of these structural qualities in more detail so as to theoretically disentangle the paradox of embedded agency.

### *3.1. Structural generality*

A first quality of social structures that can be a source of embedded agency is their inherent *generality*. The premise is that such generality implies that social structures continually need to be transposed (i.e. adapted or extended) to apply to more or less unique circumstances of the situations in which they are reproduced (Emirbayer and Mische, 1998; Gray et al., 2015; Sewell, 1992). Along these lines, for example, Giddens (1984) noted that any social structure is a generalizable procedure—generalizable because it can be applied over a range of situations and contexts. Similarly, Bourdieu (1977, p. 83) defines what he refers to as habitus as "a system of lasting transposable dispositions which […] makes possible the achievement of infinitely diversified tasks, thanks to analogical transfers of [structural] schemes".

Indeed, this does not mean that all social structures are equally general in character. Rather, they can be thought of as being 'hierarchically organized' in terms of the time-space extension of the social practices they recursively organize (e.g. Dillard et al., 2004; Englund and Gerdin, 2016; Giddens, 1984). Some structures (e.g. the idea of profit-making) may have a great time/space extension, not least in Western societies, while others have a more narrow scope (e.g. the ideas about the lean enterprise). And along these lines it has been suggested that we may usefully think of such general structures as being manifested in different ways in different settings, thereby appearing as local variants (Barley and Tolbert, 1997; Harris, 1994).

However, not even highly local and context-specific variants of more general structures can fully account for every situation that may arise in the durée of day-to-day reproduction. Rather, they must be applied to a wide and not fully predictable range of situations outside the particular context in which they originally emerged (Sewell, 1992; see also the discussion in Weber and Glynn, 2006 about how social structures can be seen as typified expectations of how typified agents should act in typified situations). For sure, many if not most encounters with new situations will reproduce or even further strengthen existing structures. However, the constant need for the transposition of inherently generalized social rules (Bourdieu, 1977; Sewell, 1992) to new time-space contexts nevertheless contains the seeds of at least two forms of embedded agency.

First, it may generate unintended and unreflexive change, sometimes referred to as evolutionary change (Burns and Scapens, 2000; Micelotta et al., 2017) or drift (Giddens, 1990b; Mahoney and Thelen, 2010; Quattrone and Hopper, 2001). For as argued by Sewell (1992, p. 17), "[t]he verb transpose implies a concrete application of a rule to a new case, but in such a way that the rule will have subtly different forms in each of its applications." That is, while social structures provide general guidance as to how typified agents should (inter-)act in typified situations (Barley and Tolbert, 1997; Weber and Glynn, 2006), their application is rarely or never fully identical. And, arguably, such unintended and random practice variation (Lounsbury, 2008), increases the likelihood of structural change over time (Giddens, 1984, 1990b; Hitlin and Elder, 2007).

Second, the ongoing transposability of social structures to new situations can also produce intentional structural change. For when an extant

structure is not readily applicable in a new situation, agents may discursively acknowledge a 'misfit' between how it has historically been drawn upon and the demands of new situations. Such perceived misfits, in turn, are likely to encourage knowledgeable agents to apply extant social structures creatively, including extending or modifying them, to better fit the new situation (Sewell, 1992). They may also seek to change how these types of situations should be interpreted and acted upon (Gray et al., 2015; Micelotta et al., 2017). In any case, more intentional structural change may come about. For, as suggested by Clemens and Cook (1999), innovation may result from a recombination of the different elements that social structures consist of.

### 3.2. Structural inadequacy

A second quality of social structures that can be a source of embedded agency is their *inadequacy* as a guide for action, at certain times. The premise is as follows. As noted in the previous section, the inherently general character of social structures implies that they have to be continually transposed to new situations in the durée of daily life (Giddens, 1984; Sewell, 1992). And by facilitating practice variation, they increase the likelihood of embedded agency (intentional or not). At times, however, the new situations that agents encounter are so different from previous ones that the extant 'structural toolbox' becomes inadequate to guide daily conduct. This is so because changes in the situations can be so drastic that the very conditions for reproducing the prevailing social order are no longer met (Englund and Gerdin, 2011; Giddens, 1984, 1990b).

In the literature, such drastic changes are often referred to as exogenous shocks (Clemens and Cook, 1999), jolts and crises (Battilana et al., 2009; Meyer, 1982) or discontinuities (Gray et al., 2015). An example of this type of drastic contextual change is when sudden scarcities in the supplies of material resources significantly transform a whole society (Giddens, 1990b), or make agents migrate to other social fields where they "are likely to introduce elements divergent from the institutionalized templates of organizing in the new field" (Battilana et al., 2009, p. 74; see also Durand and McGuire, 2005). Other examples include when intensified competition among organizations (e.g. Dacin et al., 2002), reduced governmental funding (e.g. Alam et al., 2004; Lawrence and Doolin, 1997), or drastic socioeconomic changes (Mueller and Carter, 2007) result in a high perceived pressure for structural change (see also Gray et al., 2015; Micelotta et al., 2017).

Arguably, these 'abnormal' situations, enable agents to distance themselves from, and critically reflect on, the (in-)capability of extant structures. That is, the perceived inadequacy of extant structures for providing guidance in the new situation makes agents realize that taken-for-granted ways of acting are in fact discretionary. And through this, they facilitate creativity and intentional agency about how to handle these new situations. Unlike structural generality, structural inadequacy is thus more likely to produce revolutionary and transformational change in extant structural arrangements—sometimes referred to as a 'frame break' (Gray et al., 2015)—than evolutionary and developmental change (Micelotta et al., 2017).

When elaborating on how and why structural inadequacy may prompt structural change, however, it should be recollected that even if agents are essentially left with a 'broken structural toolbox', the purposeful and innovative agency that typically follows should not be seen as pure voluntarism where agents are autonomous and free willed (see e.g. Emirbayer and Mische, 1998). Rather, the creative paths of experimentation and learning that typically follow from structural inadequacy are always historically and contextually conditioned (Clemens and Cook, 1999; Giddens, 1984).

### 3.3. Structural ambiguity

A third quality of social structures that can be a source of embedded agency is their *ambiguity*.[1] Unlike the structural generality and structural inadequacy discussed above, structural ambiguity is not necessarily associated with the particular situation in which social structures are reproduced. Rather, they can be ambiguous in themselves, thereby inviting different interpretations.

While structural ambiguity should be seen as an important quality of any social structure, the degree of such ambiguity arguably differs between different types of structures. This is so because some social structures are very explicit and straightforward in their prescriptions while others are more implicit and open-ended. One example of this difference relates to whether social structures prescribe what agents *may* do or whether they prescribe what they *must* or *must not* do (Clemens and Cook, 1999). While structures suggesting that you *may* do something are typically more open-ended and less deterministic (as they explicitly allow for deviation), those structures suggesting that you must *not* do something form a boundary that rules out certain ways of acting. However, within that boundary, there may still be plenty of room for interpretation and maneuvering. In contrast, when structures are in the form of 'must-do' expressions, they not only rule out other forms of acting, but also explicitly express what is expected of agents. Generally speaking, these must-do type of structures promote homogeneity of action, while the structures "that neither demand nor prohibit a particular behavior promote heterogeneity of action" (Clemens and Cook, 1999, p. 448).

Another example relates to ambiguities that arise because structural prescriptions include notions that may have more than one or no obvious meaning. Such ambiguities may be lexical—i.e. they may arise because a notion allows for different interpretations—or they may be syntactic—i.e. they may arise as particular notions take on different meanings as they are related to other notions (Kay, 2008). For example, while an expressions such as "you must ask for permission when conducting a paid business trip" is stated in terms of what *must* be done, it is still open to multiple interpretations regarding whom to ask, when to ask, the meaning of a business trip, etc.

It has been suggested that particularly this last form of structural ambiguity may decline over time as the structural prescriptions are collectively interpreted and particular meanings are established (Harris, 1994; Mahoney and Thelen, 2010; Scott, 2014). However, such processes of meaning making may also be an important source of embedded agency. One reason for this is that different interpretations—even during the most ordinary reproduction of social structures—will lead to unintended and random practice variations that, over time, may produce structural change (Arena and Jeppesen, 2016; Emirbayer and Mische, 1998; Englund and Gerdin, 2011; Lounsbury, 2008). Another reason is that, just as was the case with structural generality and inadequacy, structural ambiguity may lead to more reflexive and intentional change of the extant social structures. For example, Rao et al. (2003) demonstrated how the perceived ambiguity around what constitutes a 'proper cuisine' among French chefs induced them to gradually abandon traditional logics and role identities in favour of new ones. In a similar vein, Lounsbury (2008, p. 357), argued that when agents recognize that a particular practice variation "is substantively different enough to warrant attention as a deviation from established practice [they may] see a potential to benefit from such deviation". And as a result, they take the opportunity to act strategically and change prevailing social structures (Clemens and Cook, 1999; Seo and Creed, 2002).

[1] While this claim is crucial for addressing the paradox of embedded agency, it should be noted that social structures also reduce ambiguity by providing guidance and giving meaning to interlocked behaviours (Giddens, 1984; Weick, 1979).

### 3.4. Structural multiplicity

A fourth quality of social structures that can be a source of embedded agency is structural *multiplicity*. This is probably one of the earliest and most elaborated ways of addressing the paradox of embedded agency. In general terms, the argument is that an ongoing experience of multiple social structures is likely to spark human reflexivity (or 'deliberate cognition'—DiMaggio, 1997; Harris, 1994) which, in turn, enables a mental distancing from these structures (Battilana et al., 2009; Seo and Creed, 2002). And by being able to distance themselves from existing structures, agents are more likely to question and possibly diverge from them.

Arguably, at least three different forms of structural multiplicity can increase the likelihood of embedded agency: namely, multiplicity as experienced (i) by individual agents, (ii) by different agents within a particular social practice, and (iii) by agents participating in two or more social practices. If we begin with social structures as experienced by individual agents, they are organized as *sets* of structural elements which, as a combination, enable and constrain human action (Giddens, 1984). Oftentimes, agents more or less automatically draw upon and combine a large number of such structural elements when they (inter)act. Arguably, however, structural multiplicity can also foster 'internal conversations' (Emirbayer and Mische, 1998; sometimes referred to as 'autonomous reflexivity', e.g. Archer, 2003; Mutch, 2007) about the pros and cons of alternative courses of action. That is, it can nurture reflexive reasoning in which agents proactively and creatively (re-)interpret, combine and extend multiple structural elements, thereby making structural change more likely (see also Clemens and Cook, 1999).

Arguably, the likelihood of embedded agency is further accentuated when we consider the *interpersonal* dimension of social practices. For not only can embedded agency arise from knowledgeable and reflexive human agency (Archer, 2003; Emirbayer and Mische, 1998; Giddens, 1984), but it can also arise from the relational dynamics that characterize any social practice (Micelotta et al., 2017). The premise is that in as much as meanings and interpretations reside in the human mind, they come about in and through day-to-day social (inter-)action (Gray et al., 2015; Weick, 1995). Accordingly, even the most routine-like reproduction of social structures implies an ongoing interpretation and negotiation of their meaning(s) and implications among agents. And, importantly, this collective sensemaking and negotiation of oftentimes ambiguous structural elements increases the likelihood of unintended variation and modification of structures over time.

Drawing upon Benson's (1977) dialectical perspective, Seo and Creed (2002; see also Giddens, 1990b; Clemens and Cook, 1999) take the argument about the interpersonal dimension of structural multiplicity one step further by suggesting that embedded agency may come about when extant structures within a particular social practice are perceived as contradictory. That is, there may be several co-existing 'layers' or 'sediments' of social structures (Gray et al., 2015; Lounsbury, 2008) where one layer (e.g. professionalism) stands in stark contrast to others (e.g. managerialism). And when agents experience tensions arising from these contradictions—i.e. when there is a misalignment between the dominating structures and the interests and political will of at least some of the agents who draw upon these structures—"the likelihood of a shift in collective consciousness that can transform actors from passive participants in the reproduction of existing social patterns into mobilized change agents increases" (Seo and Creed, 2002, p. 230; see also Clemens and Cook, 1999; Giddens, 1990b). The reason is, we suggest, that structural multiplicity may not only trigger a shift towards deliberate cognition (DiMaggio, 1997; Harris, 1994), but also provide a set of alternative ways of acting which may be creatively exploited (see e.g. Abrahamsson and Gerdin, 2006).

Clemens and Cook (1999) and others (Arena and Jeppesen, 2016; Battilana et al., 2009; Englund and Gerdin, 2011) have also suggested that not only can structural change be sparked by structural multiplicity *within* a particular social practice, but also *between* practices. This can occur when being involved in multiple social practices, as well as facing overlapping practice boundaries (see e.g. Whittington, 1992), make agents aware of alternative structures, which potentially compete with those being reproduced within a particular social practice. For example, it has been suggested that when agents hold positions in multiple organizational fields, it increases the likelihood that they will engage in institutional entrepreneurship (Battilana et al., 2009; Mutch, 2007). The premise is that institutional entrepreneurs can adopt alternative structural elements and "use them as templates for the design of institutional structures in different contexts" (Beckert, 2010, p. 155). As suggested by Englund and Gerdin (2011), however, such templates may not only be imitated because they are believed to constitute 'attractive structural solutions' (see e.g. Mutch, 2007), but also as a reaction to uncertainty (DiMaggio and Powell, 1983). That is, rather than being attracted to a particular structural form, agents may actively seek and adopt legitimate structural solutions in order to avoid such uncertainties as goal ambiguity or poorly understood technologies (DiMaggio and Powell, 1983; Scott, 2010).

### 3.5. Structural embeddedness

A fifth quality of social structures that can be a source of embedded agency is their degree of *embeddedness* (Barley and Tolbert, 1997; Burns and Scapens, 2000). The premise is that while some structures may be relatively flexible and prone to change, others are more persistent over time and space. Stressing the latter, Abdelnour et al. (2017, p. 11) suggest that "[m]any traits of social action and organizations in modern society – from family, to working life, religion, civil society and government – are stable over decades, sometimes centuries, and sometimes remarkably homogenous across countries and contexts." Accordingly, in some cases, existing structures are more or less taken-for-granted, thereby implying that alternatives are literally unthinkable (Zucker, 1983); i.e., they become the unquestionable way of doing things (Burns and Scapens, 2000).

However, in cases where structural embeddedness is weaker, the likelihood of embedded agency is significantly higher (Battilana et al., 2009; Fligstein, 1997; Gray et al., 2015). Several reasons for this have been brought forward in the literature. One rather apparent reason is that weakly embedded structures have not yet obtained a taken-for-granted status. Accordingly, it is (still) possible for agents to distance themselves from and discursively reflect upon those structures, thereby enabling structural change. Furthermore, weakly embedded structures are typically characterized by higher levels of uncertainty in the social order (Battilana et al., 2009). That is, the absence of deeply embedded and uniform social structures increases the perceived uncertainty about which actions are deemed appropriate (see also the discussion in Sewell, 1992). And as a result, human agency becomes less predictable, thus increasing the likelihood of structural change. Finally, it has been argued that lower degrees of structural embeddedness may not only be related to the social structures *per se*, but also to the positions of different agents reproducing those structures. In the literature on institutional entrepreneurship, for example, it has been suggested that so called peripheral or marginalized agents (as compared to more central or well-connected agents) may feel that they are less bound by certain structural prescriptions. Hence, they may find it easier to distance themselves from, and critically reflect upon, extant social structures thereby paving the way for embedded agency (Zietsma et al., 2017).

As noted above, however, even very deeply embedded structures can undergo change over time. One important reason is the inherent indeterminacy of any reproduction of social structures (Giddens, 1990b). The reason for this is that even the most uniform and intentional efforts to reproduce extant structures will typically generate unintended consequences (Giddens, 1984). So, even in the absence of intentional change,

unintended consequences may produce structural change, as agents are 'forced' to relate to the new and unforeseen conditions produced by their own previous (intended) acts. Along these lines, for example, Feldman (2000, p. 611) found that a change in an institutionalized routine can occur "as a result of participants' reflection on and reactions to various outcomes of previous iterations of the routine" (see also van der Steen, 2011).

### 3.6. Structural reflexivity

A sixth and final quality of social structures that can be a source of embedded agency is when various forms of *reflexivity* are built into the structures themselves. Some scholars associate such reflexivity with increased structural multiplicity (see Section 3.4 above). For when agents (re)act to multiple, complex, and potentially contradictory structures, this inevitably leads to a number of unintended and sometimes negative consequences. And, as suggested by Beck (1994), when these consequences become so severe that they can no longer be ignored, they tend to result in a form of reflexive self-confrontation (see also Boström et al., 2017). Seen in this way, reflexivity is an outcome of structural multiplicity—a means by which the consequences of heterogeneous and often fragmented structures are dealt with (Farrugia, 2015).

However, reflexivity may also be inbuilt in the actions prescribed by the social structures. One such example is when structures articulate expectations about self-reflection—i.e. when the prescribed action is to reflect upon oneself. This can be the case when structures require agents to view themselves as 'workable objects' that may be transformed and constantly improved. That is, when they are expected to see themselves as malleable objects that can be adapted to some structural ideals (including those expressed by performance measurement systems, see e.g. ter Bogt and Scapens, 2012), even to the extent that they have to 'fabricate' a particular version of themselves just to become accepted or socially endorsed (Ball, 2003; Caetano, 2014; Englund and Frostenson, 2017).

Another example of structural reflexivity refers to the emergence of various social positions and organizational functions whose main role is to reflect upon, or make others reflect upon, themselves and their social circumstances (such as, therapists, life coaches, organizational developers, investigating journalists, and critical researchers). Here, the presumption is that it is no longer enough to just uncritically accept or take for granted existing ways of being and acting. Rather, for those who hold such positions or roles, the norm is to constantly problematize existing practices, including their own, which leads to a form of "reflection upon the nature of reflection itself" (Giddens, 1990a, p. 39; see also Mutch, 2007).

According to Giddens (1990a), this form of structural reflexivity is related to the ways in which various forms of information and knowledge (including scientific knowledge) are increasingly available and "introduced into the very basis of system reproduction, such that thought and action are constantly refracted back upon one another" (p. 38). Information and knowledge that does not necessarily consist of concrete prescriptions for a particular social practice, but rather of *other forms of knowledge*, including abstract representations of the practice in question, expert advice, images of an ideal practice, and information about how similar practices are conducted in other contexts.

However, the mere access to such alternative forms of knowledge does not necessarily lead to structural change. Nevertheless, it does enable agents to scrutinize themselves and to identify alternative trajectories (Caetano, 2014; Emirbayer and Mische, 1998). The premise is, as suggested above, that abstract images of themselves and their practices allow individuals to experience themselves from a distance which, in turn, can trigger reflection (Bruce and von Staden, 2017; Hwang and Colyvas, 2011). Or as suggested by Giddens, they allow social practices to be "constantly examined and reformed in the light of incoming information about those very practices, thus constitutively altering their character" Giddens, (1990a, p. 38).

## 4. MA and the paradox of embedded agency

Following in the footsteps of a number of early works suggesting that MA can usefully be thought of as a social structure that prescribes particular forms of action (see e.g. Roberts and Scapens, 1985; Macintosh and Scapens, 1990), a large number of MA studies have provided important insights into the paradox of embedded agency (although many of them do not explicitly claim to address it). It is beyond the scope of this editorial to provide an exhaustive review of this large and growing part of the MA literature. However, a number of interesting observations can be made regarding how it contributes to the more general explanations of the paradox of embedded agency provided by the GIAMER framework set out above.

A first observation is that quite a few studies have explored *structural generality* as a source of embedded agency. And they typically do so through acknowledging that the relationship between a particular social structure and the practices it organizes seldom, or never, has a one-to-one character (see e.g. Ahrens and Chapman, 2002; Kilfoyle and Richardson, 2011; van der Steen, 2011). For example, Burns and Scapens (2000) discussed how informal change in MA routines oftentimes occurs at a tacit level as agents continuously have to adapt or transpose (Bourdieu, 1977; Sewell, 1992) them in response to an ongoing and changing flow of operating conditions (see also Englund and Gerdin, 2011). Along these lines, van der Steen (2011) introduced the notions of 'improvisation' and 'imperfect reproduction' to denote that every iteration of a MA routine involves some degree of adaptation and modification (see also Feldman, 2000). And importantly, it is these subtle changes that form the basis for the next iteration, which implies that over time MA routines inevitably and unintentionally become loosely coupled with the original MA rules that instigated the routines in the first place (Lukka, 2007). Similarly, Modell et al. (2007, p. 453) note that while social structures may be highly constraining, they may also "embody an element of flexibility such that the meaning of inconsistent performance management logics is re-constructed over time" (see also Ahrens and Chapman, 2002 who found that MA as a structure is creatively drawn upon and therefore subtly changes in and through ongoing reproduction).

*Structural inadequacy* is another source of embedded agency that has been discussed for a long time in the MA literature. For example, one important stream of research has analyzed how the privatization of governmental monopolies has substantially changed the conditions for structural reproduction in those organizations. For example, Dent (1991) observed how the language of engineering and production was displaced by an economic and accounting language as the privatization of a railway company proceeded. Along the same lines, Conrad (2005) and Mueller and Carter (2007) demonstrated how a technocracy and engineering ethos was replaced by neo-liberal ideas of managerialism and profit-seeking as state-owned electricity and gas companies were privatized (see also Sharma et al., 2014). Similar patterns have been observed when new public management (NPM) reforms have been introduced into the healthcare sector (see e.g. Hassan, 2010; Lawrence et al., 1997; Llewellyn and Northcott, 2005). Related to this, the MA literature also includes several examples of where structural inadequacy has prompted embedded agency due to contextual changes. For instance, Alam et al. (2004) and Seal et al. (2004) studied the role of financial crises, while Busco et al. (2006), Conrad (2005) and Mueller and Carter (2007) studied the effects of changes in ownership.

However, there are significantly fewer examples in the MA literature when it comes to studying *structural ambiguity* as a source of embedded agency. One notable exception is the study of Englund et al. (2013) which developed an empirically grounded model suggesting that three forms of

accounting ambiguity—definitional, representational and operational—are important sources of structural change. The premise is that these ambiguities have the propensity to spark critical and collective reflection on the extant social structures, thereby contributing to their transformation.[2] Drawing upon Englund et al.'s (2013) framework, Arena and Jeppesen (2016) introduced the concept of professional ambiguity, as a fourth form of ambiguity, to denote uncertainty about professional identity. Similar to Englund et al., they proposed that professional ambiguity can lead to "reflexivity about the appropriateness of the professional identity and the professional standards framework that are part of this [in their case, the definition and scope of internal auditing], which may be a source of practice variation" (p. 343). And as explained above, practice variation is an important source of structural change (Englund and Gerdin, 2011; Lounsbury, 2008)

*Structural multiplicity* as a source of embedded agency has also been extensively discussed in the MA literature. For example, Lawrence et al. (1997) discussed the implications of the inherent contradiction in the idea of setting up public services as commercial enterprises. More recently, it has been argued that structural multiplicity can enable the introduction of new management control practices. As noted by Sharma et al. (2010, p. 262), for instance, "the institutional contradictions/inconsistencies within the existing 'rules' and 'routines' can encourage previously embedded agents to act as institutional entrepreneurs [… and] take collective action in order to achieve institutional change in the form of TQM practices implementation" (see also Abrahamsson and Gerdin, 2006; Sharma et al., 2014).

Along the same lines, it has been shown that the contradictions that management accountants perceive between new 'external' business conditions and an institutionalized research/marketing-orientation can incite serious questioning and change of the latter (Burns and Baldvinsdottir, 2005). Is has also been suggested that 'temporal contradictions' between a current state of affairs and a wished-for state may have the same effect. Taylor and Scapens (2016), for example, demonstrated the action-generating power of perceived discrepancies between a current identity/image among management accountants (i.e. how they view themselves and believe that others view them) and a desired future image (i.e. how they want to be viewed in the future, see also Abrahamsson et al., 2011; Horton and de Wanderley, 2016).

Rather few MA studies touch upon *structural embeddedness* as a source of embedded agency. A notable exception is the paper of Hayne and Free (2014) which studied the rise of risk management and suggest that the creation and diffusion of a new dominant standard (an integrated framework for Enterprise Risk Management) was enabled by the emerging character of the particular field in question. Interestingly, however, researchers have produced a rather substantial body of research related to how MA can be implicated in the transformation of practices which are characterized by a *high* degree of structural embeddedness. For example, Lawrence and Doolin (1997) showed how hospitals were turned into CHEs (Crown-owned commercial enterprises) with the responsibility to operate as 'successful and efficient businesses', while Hassan (2005) observed how new MA systems in hospitals challenged existing structures. Yet other studies testify to the importance of MA in transforming other types of deeply embedded settings, including local governments (Seal, 2003), the police force (Collier, 2001), public electricity organizations (Busco et al., 2006) and accounting firms (Dirsmith et al., 1997).

Finally, the MA literature has provided important insights into how *structural reflexivity* can work as a source of embedded agency. For example, studies have demonstrated how MA systems constitute important providers of the kind of abstract information that can be used to examine and reform social practices (Englund et al., 2011; Seal et al., 2004; Seal and Herbert, 2013). That is, and again, they provide abstract representations of social practices which allow agents to experience and reflect upon such practices from a distance, thereby paving the way for structural change (e.g. Abrahamsson et al., 2011).

Importantly though, MA may not only be seen as an instrumental device that produces information for monitoring and intervention, but also as a social structure that produces normalized expectations involving (self-)reflection. For example, as suggested by Miller and Power (2013), MA tends to produce a certain kind of self, which they refer to as a 'calculating self'. The premise is that when individuals are continuously assessed on the basis of MA representations (such as performance measures), they tend to develop an understanding of themselves as agents who are responsible, not only for what they do and the consequences thereof, but also for working on themselves and their performances—to constantly improve themselves, to become better than others, and to realize their full potential (see also Englund and Frostenson, 2017; Rose, 1990). And importantly, as the norm of constant improvement implies an ideal that will never be fulfilled, the self becomes highly deliberative and self-reflecting. Along these lines, other studies have shown how MA works as such a normalising tool that makes individuals, groups, and organizations reflect upon themselves in relation to different ideals and standards, such as a 'standardized body' (Jeacle, 2003), an 'average hospital' (Llewellyn and Northcott, 2005), or an 'efficient company' (Abrahamsson et al., 2011).

Again, while not all of the above studies explicitly claim to address the paradox of embedded agency, they have provided important insights into how embedded agents can be(come) involved in structural change despite the fact that their interpretations, intentions, and rationalities are largely shaped by these very structures. In particular, they have provided a number of important insights into how MA—both as a structure and as form of information producing practice—can generate the type of reflections and/or practice variations that are necessary for structural change to come about. Next, we will discuss how these insights can be further developed by means of the GIAMER framework set out above.

## 5. Concluding discussion and directions for the future

This editorial set out to; (i) provide a synthesizing framework that identifies a number of generic explanations of the paradox of embedded agency; (ii) use the framework to analyze and classify commonly occurring explanations of the paradox in extant MA research, and based on this; (iii) discuss a number of key insights and directions for the future. It is to the third aim that we turn now. Specifically, we see a number of issues that need further attention as MA researchers continue to contribute to our understanding of the paradox of embedded agency. And importantly, we believe the GIAMER framework could be useful in this respect.

First, the GIAMER framework provides guidance as to how we as MA researchers can theorize the paradox of embedded agency without reverting to either structure- or agency-centred explanations (see also the discussions in Englund and Gerdin, 2011, 2016; Kilfoyle and Richardson, 2011). That is without seeing social structures as independent and external constraints on human action, *or* human agents as fully free to shape the circumstances in which they live (see also Emirbayer and Mische, 1998; Giddens, 1984). Instead, social structures can be seen as a part of agents' knowledge of how to go on and exist only to the extent that they are continually reproduced by those agents (Giddens, 1984). Furthermore, while such structures may indeed constrain human agency, even to the extent that they are reproduced ten times out of ten, such reproduction is nevertheless inherently non-deterministic. And the GIAMER framework suggests six generic explanations of why this is the case.

Second, and related to the duality perspective on the relationship between social structure and human agency (Giddens, 1984), the GIAMER framework has important methodological implications. If we want to further explore how particular qualities of social structures can work as sources

[2] Notably, however, it has also been demonstrated that structural ambiguity can foster structural inertia (van der Steen, 2009).

of embedded agency, we need access to the empirical domains in and through which these structures come into play and are (re-)produced. Archival documents and interviews are useful when we retrospectively seek to explain how and why embedded agents come to change extant structures, especially when such changes stretch over long time-spans (see e.g. Jack, 2005). However, if we want to elaborate more deeply on the different sources of embedded agency highlighted in the GIAMER framework, we need access to the time-space bound practices through which agents (intentionally or not) come to modify the structures in which they are embedded (see also Englund and Gerdin, 2014; Englund et al., 2011). Accordingly, rather than assuming that events like financial crises, technological innovations and societal transformations are inherently disruptive, we need to study the day-to-day practices in and through which they are *constructed* as disruptive (or not) (see also Englund and Gerdin, 2016; Munir, 2005).

Third, the GIAMER framework facilitates a generic categorization of the various sources of embedded agency identified in the MA literature. That is, rather than referring to the effects of external shocks, structural contradictions and overlapping social practices, the framework points to more generic explanations of the paradox of embedded agency. Hopefully, a more uniform and generic nomenclature facilitates both comparisons between studies and cumulative theory development in the MA area.

Fourth and related, the framework helps to identify 'blind spots' in the MA area. That is, even though our review of the literature (Section 4 above) is far from exhaustive, it does suggest that we know relatively little about how structural ambiguity and structural embeddedness, respectively, can prompt and sustain embedded agency (but see e.g. Englund et al., 2013). It also highlights that more work is needed to analytically disentangle how two or more sources of embedded agency can interact to explain structural change (see e.g. Sharma et al., 2014, who showed that structural inadequacy and multiplicity may co-produce structural change).

To conclude, we believe that the GIAMER framework developed in this editorial offers new insights into how we can understand the paradox of embedded agency and as such it may be used as a basis for future MA research. Importantly however, we also believe that it can be used as a springboard for MA researchers to contribute to the more general debate on the paradox of embedded agency. In fact, while it is certainly more common for MA researchers to borrow 'grand theories' from other domains (such as various forms of institutional theory and structuration theory) so as to better understand MA phenomena, than the other way around, the paradox of embedded agency appears to be an area in which MA researchers could have much to say to a broader audience. For as several studies have already shown, MA practices can be an important source of organizational and societal change, by making deeply embedded structures visible, and thus 'thinkable' (Ezzamel et al., 2012), and by prompting structural ambiguity (Englund et al., 2013) and structural reflexivity (Burns and Baldvinsdottir, 2005; Seal et al., 2004). A further exploration of how and why MA is involved in these types of structural change could allow MA researchers to make their voices heard also in the broader debates about the paradox of embedded agency.

## 6. The papers in this special issue

We now turn to the three papers included in this Special Issue. Each explores different aspects of MA and the paradox of embedded agency. The first paper is based on a field study of public sector budgeting practices in the UK. Following the radical cuts in local government funding by the central government, Ahrens and Ferry (2016) show how Newcastle City Council (NCC) not only resisted the cuts, but also used MA as an important resource in their attempts to pursue change in the form of increased local authority autonomy. They provide important insights into the paradox of embedded agency by showing how the budget cuts resulted in *structural inadequacy* as they drastically changed the conditions for reproducing NCC's existing operations. This structural inadequacy, in turn, triggered a form of reflexive institutional entrepreneurship where agents not only resisted the imposed changes, but also fought back to transform the power relations that made the imposed changes possible in the first place. Moreover, they illustrate how such processes interweave aspects of the past with visions of the future when institutional entrepreneurs try to deal with all the complexities and ambiguities of the present. More specifically, they illuminate the historical origins of the visions of change, and hence, contribute to our understanding of where the templates come from towards which new structural forms orient themselves.

The second paper by Hiebl (2017) nicely complements the study of Ahrens and Ferry (2016) by further elaborating on the roles of MA as a political resource for enabling embedded agency. Based on a comprehensive literature review of 64 articles covering more than two decades, he identifies, systematizes and discusses six principal ways in which MA can be mobilized so as to initiate and accomplish structural change. Three of these ways relate to how proactive agents can mobilize MA as a means of creating *structural reflexivity* by identifying the need, and gaining others' support, for structural change, while the other three relate to how MA can contribute to actually implementing the change. Hiebl's (2017) review not only further stresses the importance of acknowledging the political dimension of embedded agency (see also e.g. Clemens and Cook, 1999; Seo and Creed, 2002), but also systematically disentangles the ways in which MA can be skilfully mobilized to this end. And importantly, the review shows that the mobilization of MA is rarely enough to accomplish structural change. Rather, MA typically interacts with a large array of other political resources, such as hierarchical power, discourse and anxiety.

The third paper, by Horton and Wanderley, complements the other two by theorizing the change potential inherent in *structural multiplicity*. More precisely, they pick up on an important, yet largely unexplored source of embedded agency, namely, the role of multiple identities and identity conflicts amongst management accountants. In brief, they propose that coexisting, multilevel and nested identities—e.g. in terms of personal, professional and organizational identities—are likely to spark processes of job crafting and identity work through creating commitments to multiple and potentially conflicting interests and values. They also highlight the role of management accountants' job discretion and business involvement in shaping their responses to perceived identity conflicts. Accordingly, the conceptual framework developed by Horton and Wanderley serves as a useful starting point for further exploring the complex link between nested identities and structural change in the MA profession.

All-in-all, the three papers in this Special Issue contribute to extant MA research on the paradox of embedded agency by drawing attention to important, yet largely unexplored sources of embedded agency. We hope that these papers, together with the GIAMER framework set out above, will spawn further conceptual and empirical work to better understand how and why embedded agency may come about.

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