

# **A conceptual model of accountants' communication inside not-for-profit organisations**

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## **Abstract**

Accounting communication within organisations can be critical to organisational success, yet aside from formal reports, it has largely been overlooked by accounting researchers. Not-for-profit organisations play a significant societal role and have features that distinguish them from for-profit corporations. This paper aims to further our understanding of accountants' everyday communication in the unique not-for-profit environment, developing a theoretical model of influences on accountants' communication. In the qualitative tradition, interviews were conducted with accountants working in not-for-profit organisations in three Australian states. Using the lens of strong structuration theory and applying thematic analysis to the interview transcripts enabled the generation of themes relating to the influences on not-for-profit accountants' communication within their organisations. These influences included the resource constraints of the not-for-profit environment, accountants' organisational position, their perceptions of their colleagues' needs and their role perceptions. Drawing on strong structuration concepts, a model is developed to demonstrate the influences on accountants' communication.

## **Keywords:**

accountants; communication; not-for-profit; strong structuration

## **1 Introduction**

Putting accounting communication as active agency at the heart of our research in management accounting offers research that is exciting and interesting to those in other disciplines and in practice, as well as stimulating our own discipline. (Jack, 2017, p. 221)

For accounting information to be useful, it needs to be communicated effectively. Accountants' communication within organisations occurs formally through report presentations and informally in various ways: through discussions arising from reports, meetings, advising, and supervising staff (Hall, 2010). Financial management information for specific purposes is generated as accountants talk with other organisational members to combine the financial effects of action with tacit operational knowledge (Jones, 2014). Informal reporting structures are playing a more significant role as organisational decision-making has been pushed downward in organisational hierarchies (Cross, Nohria, & Parker, 2002). Although accounting information is often critical to many organisational decisions, accounting communication researchers have generally overlooked informal internal organisational communication processes (Parker, 2013).

Accounting research has frequently been criticised for not asking practitioners and users about what is important to them (Inanga & Schneider, 2005). Accountants' perceptions are central to this research, as it is their perceptions and understanding of what users want that shapes, in part, accountants' communication. Accountants are active in both creating and justifying accounting information (Nørreklit, Nørreklit, & Mitchell, 2010). This research investigates the vital issue of accountants' everyday communication, as accounting involves not only reports but also talk (Chua, 2007). Managers are significant users of accounting information and have a strong preference for verbal communication (Hall, 2010; McKinnon & Bruns, 1992). When tasks involve innovative problem solving, managers tend to rely on interpersonal

communication rather than formal reports (Ditillo, 2004; Hall, 2010). This study of accountants' informal communication offers an opportunity for accountants and their organisations to reflect on and improve their communication.

Strong structuration theory which assists in understanding human interactions (Schwandt & Szabla, 2013), informs the study. This study adds to Warren and Jack's (2018) work which found that the language and logic of accounting were used to change organisational structures. Additionally, the paper demonstrates how a framework of strong structuration that is used to explain a specific decision-making context (Elmassri, Harris, & Carter, 2016) can be adapted to provide insights into everyday activities. Strong structuration studies have added to our understanding of the use of accounting information. Different parties may view accounting practices as having varied purposes (Healy, Cleary, & Walsh, 2018). The subjective nature of managers and the objective characteristics of structures have been shown to influence managers' use of accounting information (Feeney & Pierce, 2016). An environment of financial crisis saw adaptations to budgetary practices and increased involvement in budgets from lower hierarchical staff (Makrygiannakis & Jack, 2016). Accountants have also been found to pursue accounting conversations across both horizontal and vertical relationships (Daff & Jack, 2018). Through its focus on accountants, the paper takes up Englund, Gerdin and Burns' (2011) challenge that accounting research should pay more attention to the knowledgeable agent's role. The paper's consideration of the influence of the NFP context on accountants' communication addresses Harris, Northcott, Elmassri, & Huikku's (2016, p. 1189) suggestion that studies investigate how "agents understand the contextual field in relation to their own values, duties and obligations and how they come to act in one way rather than another." The paper contributes to theory by examining how the choice of communication

is based on knowledge of networked others, and how the communication used builds knowledge structures for future communications.

The study's context is not-for-profit (NFP) organisations. The NFP sector is known by various names, including the independent sector, the third sector, the non-governmental sector and the civil society sector (Lewis, 2005). Around the world, the NFP sector continues to grow in importance (Chang & Tuckman, 2010) and provides significant employment and economic benefits. Several factors may contribute to accountants facing differing communication frameworks when they work in NFPs. The role of accountants working in NFPs is broader than their for-profit (FP) counterparts (Irvine, Mack, Ryan, & Tooley, 2016). It has been argued that NFPs "unique strategic and operational characteristics" (Hume & Hume, 2008, p. 130) impact approaches to management (Hudson, 2009). NFPs' activities and missions tend towards longer-term intangible outcomes compared to FPs short-term, quantifiable measures (Tucker & Parker, 2013). NFP employees exhibit greater latitude in decision-making and engage in considerable informal communication (Beck, Lengnick-Hall, & Lengnick-Hall, 2008). Irvine (2011) suggests that the NFP sector provides fertile ground for accounting research. Institutional context has been found to influence the use and interpretation of accounting numbers (Fallan, Pettersen, & Stemsrudhagen, 2010). The study aims to consider the NFP sector's contextual influences on accountants' communication.

Prior research has only touched upon some facets of accountants' communication in organisations (Järvenpää, 2007; Pärl, 2012), and 'accounting talk' in specified situations such as organisational change (Abrahamsson, Englund, & Gerdin, 2016; Carlsson-Wall, Kraus, Lund, & Sjögren, 2016), performance management (Englund & Gerdin, 2015; Goretzki, Mack, Messner, & Weber, 2018) and budgeting (Fauré & Rouleau, 2011). Accounting talk studies

have not necessarily focused on accountants and their direct communication. They have considered how non-accountants use accounting information in their discussions with other non-accountants (Goretzki, et al., 2018).<sup>1</sup> While accounting information would be expected to change in different contexts, this study examines how context impinges on accountants' communication. The study focuses on one key question: what are the conditioning influences on accountants' communication inside NFP organisations?

Due to the study's exploratory nature, a qualitative approach with semi-structured interviews was employed. The participants were 30 accountants working with NFP organisations in three Australian states. A thematic approach was applied to the interview data in generating emergent themes.

The remainder of the paper commences by defining communication and reviewing accountants' communication research. The NFP context's unique characteristics are highlighted. Strong structuration theory's suitability for the study and its relevant concepts are outlined. Next, the research design is described. The empirical analysis regarding the research questions is presented using strong structuration theory as a lens. A model that draws on this study's empirical analysis and pertinent literature is developed to synthesise the influencing conditions on accountants' communication. The paper concludes with a discussion of the empirical analysis, reflections on how it advances beyond the existing literature, indications of strong structuration theory's limitations, practice implications and further research suggestions.

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<sup>1</sup> Some accounting talk studies, while considering how meeting participants used and made sense of accounting metrics, have not specifically examined how accountants assisted this sense-making process (Englund & Gerdin, 2015; Englund, Gerdin, & Abrahamsson, 2013).

## **2 Accountants and communication**

Communication has been defined in different ways and a multitude of communication theories have been promulgated<sup>2</sup>. Definitions reflect at least two lines of thought: message transmission and shared perceptions (Windahl, Signitzer, & Olson, 2008). This study recognises communication is usually not a linear and discrete act, with the receiver having no interaction with the sender. As people interact, relationships are defined and shaped. Communication can be intentional or unintentional and take a variety of forms: written, oral, electronic as well as verbal or non-verbal; silence can also contribute to communication. Giving a message does not equate to the receiver understanding the message. Equally, the message may be interpreted in a way that varies from the sender's intention. Once a message has been received, it cannot be taken back (Zaremba, 2010).

Accounting communication pervades organisational life (Parker, 2013) and the need for accountants to have well-developed communication skills has been highlighted in many studies (Byrne & Pierce, 2007; Parker & Warren, 2017; Stone & Parker, 2013). For instance, management accountants need well-developed interpersonal skills as they “interact and build trustworthy relationships with colleagues across different business areas and different levels of seniority” (Burns & Baldvinsdottir, 2007, p. 127). A study of accountants' job advertisements in Australia and New Zealand found communication skills were the top attributes required of job seekers (Tan & Laswad, 2018). Despite accounting communication's critical role, there is a surprising lack of research into accountants' communication, especially verbal communication in organisations (Jack, 2013; Parker, 2013).

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<sup>2</sup> The Encyclopaedia of Communication Theories (Littlejohn & Foss, 2009) provides over 250 theories.

Prior literature implies a link between accountants' organisational roles and their communication partners and topics. Relationships play a significant function in the flow of accounting information (El-Sayed & Youssef, 2015). Studies have identified a variety of CFO roles: protector, innovator and strategist (Daum, 2008; IBM, 2010; IFA, 2013). A survey of senior financial professionals found the CFOs' role-related relationships included the Chief Executive Officer (CEO), business unit heads, treasurer, directors and board chairperson (Ernst & Young, 2010). Since the global financial crisis, CFOs are engaging in more conversations about profitability, forecasts, risk management and strategic decisions relating to supply chains, production, and pricing (IBM, 2010).

Management accountants' adoption of the business partner role (Goretzki, Strauss, & Weber, 2013; Rieg, 2018; Windeck, Weber, & Strauss, 2015), may improve communication between management accountants and managers, changing their communication topics. Regional management accountants have been observed discussing relative performance indicators to persuade local managers to address performance issues (Goretzki, et al., 2018). Placing management accountants in cross-functional teams can enhance communication between accountants and operational personnel (Järvenpää, 2007). Some management accountants have been found reluctant to take part in meetings with operational management, being dissatisfied with the role operational managers allow them to play (Morales & Lambert, 2013). Furthermore, Byrne and Pierce (2007) found when communication topics concerned monitoring or information gathering, managers did not always welcome interactions with management accountants.

Financial controllers' (FCs) roles are quite diverse because they encompass "many of the tasks often associated with both management and financial accounting" (Graham, Davey-Evans, &

Toon, 2012, p. 71). For example, most controllers within large Italian industrial firms have been found to have some involvement in management decision-making processes (Zoni & Merchant, 2007). FCs have been described as undertaking four roles: commentator (explaining what the accounting numbers mean); business partner (focusing on value creation); scorekeeper (focusing on bookkeeping); and custodian (focusing on governance) (Ernst & Young, 2008). Such activities drive accountants' communication. The budgeting process leads to communication between accountants and other organisational members (Abernethy, Bouwens, & Van Lent, 2010; Fauré, Brummans, Giroux, & Taylor, 2010; Fauré & Rouleau, 2011). Planning and control systems stimulate communication by facilitating "greater informal and interpersonal communication between top management and lower-level managers and/or among the lower-level managers" (Abernethy, et al., 2010, p. 5).

While accountants' verbal communication is important, few studies "capture the verbal communications ... of management accountants and controllers" (Jack, 2013, p. 159). Participation in meetings provides accountants with an avenue to access information and also indicates socialisation and recognition by operational managers (Sorensen, 2009). Meeting interactions with management accountants help managers view accounting information as more useful and convincing (Byrne & Pierce, 2007; Fay, Introna, & Puyou, 2010). Hence, management accountants may need to convince managers that including them in decision-making can lead to improved results (Byrne & Pierce, 2007).

The literature on accounting inscriptions sheds further light on how accounting is communicated and used within organisations. Robson (1992) declares that the roles and effects of accounting cannot be predetermined as accounting assumes a variety of context dependent forms. He notes the power of accounting inscriptions (which may not necessarily represent



reality) to facilitate control at a distance due to accounting's properties of mobility, stability and combinability. Robson and Bottausci (2018) draw on the work of Latour (1996) noting that when defining problems, the articulations of common meanings enables agents to draw others into common programs or suggested solutions. The specification of interrelated roles may give rise to common interests, and lead to a relationship of dependency between agents. While accounting may appear to be about technicalities, it may generate the creation of trust or social cohesion. Additionally, individuals may apply their own interpretation to it (Justesen & Mouritsen, 2011).

An understanding of an agent's interests goes beyond identifying their position within a social field. Accounting practices give rise to "the definitions and alliances of common aims and rationalities" (Robson & Bottausci, 2018, p. 65). Translation is needed for events to be constructed as inscriptions. The sociology of translation provides a conceptualisation for studying the relationship between accounting and context (Robson & Bottausci, 2018). A variety of agents engage and interact with accounting practices (Miller, 1996). As accounting moves through an organisation with its different networks of agents, its purposes and form shift and it can become embodied with altered meanings that are derived from expertise, ideas and interactions outside the domain of accounting (Robson & Bottausci, 2018). Furthermore, dispersed agents may have shifting interests (Robson & Bottausci, 2018). Robson (1992, p. 691) observes that the practices of accounting can be used to combine and analyse "disparate concepts and entities .... to establish new relations". Information systems and accounting both shape and are shaped by their context (Robson, 1991). Busco and Quattrone (2015) further examined accounting inscriptions focusing on the balanced scorecard. They found that the primary concern of the balanced scorecard's visualisations were not representations but rather the prompting of strategy composition work. Although the balanced scorecard did not achieve

unified understandings, the process aided in establishing relationships between measures of performance and strategising practices. Questioning facilitated the possibility of generating further knowledge and mediating between varied interests (Busco & Quattrone, 2015).

Accounting is used in many different ways and there are a myriad of influences on accountants including their colleagues, their membership of professional bodies (CAANZ, 2017) and their professional identities (Hill, 1973; Parker & Warren, 2017). The literature shows varied influences on how accountants interpret their roles which in turn influence accountants' communication choices and how accounting information is used. This study's development of a model of influences on accountants' communication will provide a framework for future studies.

### **3 The NFP environment**

The NFP sector provides a meaningful context for this study which adds to the literature that considers how accounting might be used when there are conflicting interests both in and around organisations (Lukka & Modell, 2017). While the lines between the sectors are becoming less distinct (Arsheaultm & Vaughan, 2015; Bromley & Meyer, 2017), sector differences continue to be relevant to practitioners and have material consequences (Child, Witesman, & Spencer, 2016; Scott, 2014). For the NFP organisation, mission rather than profit is the driving force of NFPs (Anheier, 2014). Further NFPs' distinctive characteristics include the inability to raise funds through issuing shares and the prohibition on distributing profits (Dees & Anderson, 2003; Hume & Hume, 2008).

NFPs' resource constraints are a continual challenge (Irvine, 2010; Valentinov, 2010) as they face a more diffuse and complex political environment than businesses. Donors' expectations and government scrutiny of NFPs' tax-exempt status, along with funders' requirements, add to operational challenges (Henderson & Lambert, 2018; Renz & Herman, 2016). When contrasting FPs and NFPs, it has been found that NFPs exhibit greater diversity in the services offered, their missions, consumers and stakeholders (Beck, et al., 2008). Other differences in the norms and cultures from their FP counterparts include oftentimes smaller organisational size, local autonomy and consensus-driven decision-making and leadership approaches (Dees & Anderson, 2003; Megheirkouni, 2017). Interviews with NFP accountants have revealed them perceiving that they have greater ability to drive organisational performance and contribute to business development regarding operational sustainability than their FP counterparts (Irvine, et al., 2016).

Increasing regulation and calls for accountability characterise the NFP environment (Productivity Commission, 2010). NFPs' accountability demands are multifaceted, given the array of stakeholders (Moulton & Eckerd, 2012). Defining accountability is becoming more complex and unclear (Tweedie, 2016). Accountability definitions have moved beyond financial reporting to encompass how "organisations plan, assess and justify their activities" (Tweedie, 2016, p. 216). Ebrahim's (2003, p. 194) accountability definition will be used in this study:

[T]he means through which individuals and organizations are held externally to account for their actions and as the means by which they take internal responsibility for continuously shaping and scrutinizing organizational mission, goals, and performance.

Ebrahim's (2003) accountability definition considers both internal and external stakeholders, and many researchers have used it. Marshall and Woodward (2004) found the importance attributed to different stakeholder groups varied depending on NFPs' activities. Their stakeholder listing included members, board, employees, volunteers, creditors, public, related

bodies, government and regulators. Van Puyvelde, Caers, Du Bois, and Jegers (2012) went further to provide examples of NFP internal and external stakeholders.

Keating and Frumkin (2003, p. 4) provide an insightful explanation of NFP stakeholders, accounting and feedback:

Stakeholders, such as investors, creditors, donors, clients, and the government, analyze the disclosures to develop a performance assessment of the organization (performance assessment). These assessments influence stakeholders' willingness to support or participate in these organizations in the future (decision about support and participation). Because these decisions have financial implications, stakeholders can affect the organization's subsequent activities. A feedback system is thereby created: An organization's future support depends not only on its programmatic activities but also on its internal accounting decisions and ability to communicate financial results to the stakeholder community.

Several studies have addressed interactions between accounting and non-accounting staff in NFP and public sector organisations. Financial managers in a religious organisation changed their communication style when having budget discussions with different organisational groups (Lightbody, 2003). Medical personnel's responses to the use of management accounting have been mixed. In Germany and Italy, some clinicians in managerial positions had become knowledgeable about accounting concepts and practices, but this was not the case in the UK (Jacobs, 2005). In Norway, the approaches to interactions between the finance department and clinician managers differed between regions (Østergren, 2009). At an Italian social care provider, one service area embraced accounting reforms while another area resisted them (Bracci & Llewellyn, 2012). At an Australian welfare organisation, the promotion of existing staff to management roles precluded them from having exposure to financial management, and they struggled with financial reports and concepts (Chenhall, Hall, & Smith, 2016). Furthermore, attempts to make budgets and performance measurement more interactive, were unsuccessful and potentially damaged relationships between staff (Chenhall, Hall, & Smith, 2010). In contrast, performance measures discussion created a beneficial dialogue at a UK

based NFP that coordinated volunteers with projects, notwithstanding that those involved in the discussions espoused differing values (Chenhall, Hall, & Smith, 2013). Understanding of and commitment to organisational mission, along with being supportive and enabling, has helped accountants to gain colleagues' trust and confidence and has been found to enhance communication during charities' strategic planning exercises (Taylor, 2013).

To date, NFP accounting studies have predominantly focused on the use of particular accounting information in specific decision-making situations and the use of accounting information by non-accountants. However, they have largely ignored accountants' own communication perspectives and strategies. This study explores accounting communication specifically from the accountant's perspective. That exploration and interpretation are framed and assisted by strong structuration theory which addresses communicators' positions and practices as they engage in networks of other communicators. That theoretical perspective and its application to this study will now be explained.

#### **4 Strong structuration theory**

Strong structuration theory (Stones, 2005, 2015) with its recognition of position-practices, and the network of others that surround the agent-in-focus (the person being studied), is particularly suitable for a study of accountants' communication since communication is not intended to be a solitary act. As accounting information moves through organisations, it touches many organisational actors (Robson & Bottausci, 2018). Additionally, the division of social structures into external and internal structures provides a further means to analyse how structures enable and constrain accountants' communications and the extent to which their communication reinforces or change structures. Strong structuration theory aims to address

some issues not fully developed by structuration theory (Giddens, 1979, 1984). Stones (2005) identifies external structures that exist autonomously from agents. Some structures cannot be changed (independent structures) and there can be other structures that agents believe they cannot change (irresistible structures). External structures also comprise the networked others that surround an agent-in-focus. External structures provide a means to consider limitations on the accountants' ability to act. Mourtisen (1996) observes the duties that management accountants undertake are in part influenced by their own objectives as well as by the other organisational members' demands and the restrictions that they might place on the management accountants.

Stones asserts that "the key aspect of structuration theory is that's what is going on the heads of people is never free-floating. It's always embedded in those contextual fields" (Stones & Jack, 2016, p. 1149). As accounting is influenced by context (Robson, 1991; Robson & Bottausci, 2018), the contextual field of the NFP environment is an essential component of this study. Strong structuration theory is ideal for this study as it focuses on accountants' perspectives thereby following the suggestion to consider accounting practices "through the minds of accountants rather than their external manifestations of controls and artefacts" (Jack, 2017, p. 216). Internal structures provide a means to investigate people's thought processes. General-dispositions provide a framework for exploring the accountants' enduring characteristics, while conjuncturally-specific knowledge focuses on factors that influence how they interact with others in their organisations (Stones, 2005).

This study is also interested in the degree of flexibility accountants may have in the information they generate. The extent of adaptability relates to the organisational structures having both enabling and constraining characteristics. Scapens (2006) asserts that the future challenge for

management accounting research is making it useful and relevant for practitioners through providing insights that are theoretically informed. A number of insights into the structuring properties of accounting communication have been illustrated by studies using strong structuration theory. The structuring properties of accounting artefacts may enable or constrain work practices (Coad, Jack, & Kholeif, 2015). Feeney and Pierce (2016, p. 1168) note:

External structures of accounting information are, in themselves, both the medium and outcome of social interaction. They condition the agent's behaviour and when combined with an agent's internal structures they manifest as structural outcomes in the form of formal or informal accounting information.

Accounting information's external structures can be found in formal and informal contexts, which manifest in managers' degree of control over accounting information. Formal accounting information is seen as relatively predetermined and homogenous between projects and difficult for managers to change. In contrast, informal accounting information is dynamic, evolves on a daily basis and is used by managers as they draw on internal and external structures. Although formal information emphasises structure and informal emphasises agency, it is not the presence or absence of control that distinguishes them, but rather the degrees of control (Feeney & Pierce, 2016). Moore and McPhail (2016) find that the actions, communications and power relations of accountants, managers and others may not always be influenced by external coercive pressures but from the interchange of various structuration processes over time and space. They encourage researchers to focus on communication and actions in order to understand how these enable or constrain networked others.

Difficulties in defining and describing external structures have been discussed in various studies. Makrygiannakis and Jack (2016) found that breakdown of external structures into those which are independent (cannot be changed) and those which are irresistible (agents believe they cannot be changed) did not adequately describe control structures. Control structures were

treated as irresistible because only some powerful agents were able to modify them; the structures appeared irresistible to all other agents. Feeney and Pierce's (2016) study observed external structures of accounting information having elements of both independence and irresistibility. Kholeif and Jack (2019, p. 88) detected a "highly contingent interplay between internal and external structures". For example, some external structures constrained middle managers, and they responded in a routine manner of compliance whereas other external structures assisted middle managers in strategically drawing on their internal structures. Harris, et al. (2016) also discussed the challenges of identifying which structures are internal or external to an agent-in-focus. They discerned group-level managers (internal to the organisation) imposing external structures by setting conditions for the decision making of agents-in-focus at a divisional level in the same organisation. These managers represent the position-practices that surround the agents-in-focus.

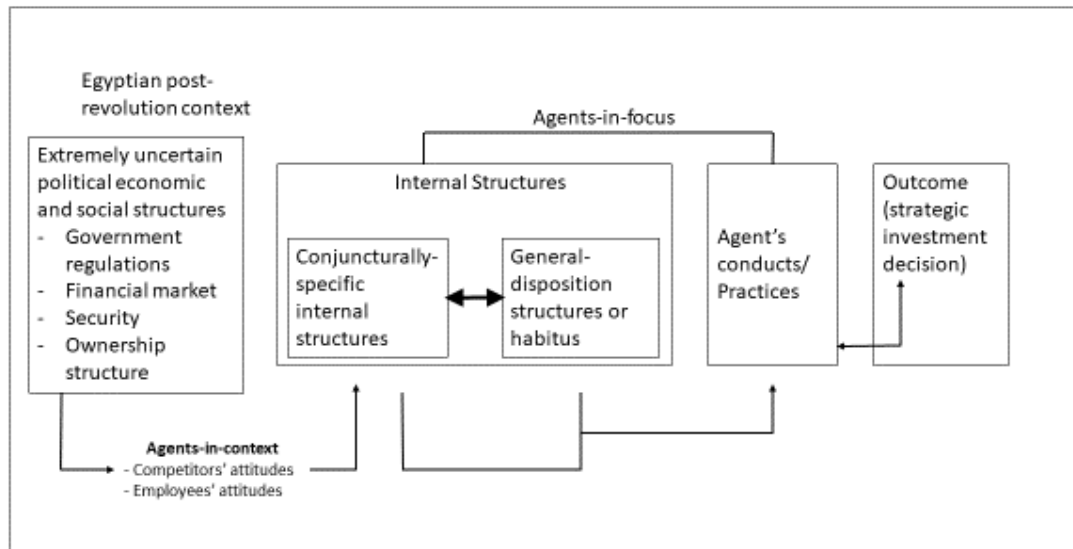
Elmassri, et al. (2016) focused on a context of emergent structures that arrive in an environment of extreme uncertainty in post-revolution Egypt. While uncertainty in political social and economic structures (external) impacted organisational decision-makers, it did not constrain their acting but rather they shifted their focus from accounting routines to greater socially sensitive considerations. While it cannot be said that the NFP sector is facing extreme uncertainty, nevertheless NFPs are described as "inherently complex" as they face multiple and conflicting demands for accountability (Hall & O'Dwyer, 2017, p. 4). Additionally, the NFP environment is characterised by other continual pressures: donor scepticism, challenges to funding sources and greater regulation (Daff, 2020).

Actor network theory (ANT) is sometimes suggested as an alternative to strong structuration theory. ANT is interested in what people and artefacts become due to the position in a network



(relational ontology) and the power that is generated from the continually changing configuration of human and nonhuman actors. Humans are deemed to have a similar status to technology (Greenhalgh & Stones, 2010). Actor network theory does not distinguish between structure and agency, but rather they are seen as a “single plane of endlessly entangled translations” (Harris, 2005, p. 173). While ANT theory is useful for mapping networks and power flows within them, it is not suitable for questions which seek to understand how structures enable and constrain agent's actions (Greenhalgh & Stones, 2010). This study seeks to understand the influences on accountants' communication. ANT lacks details for analysing pre-existing social structures (Modell, 2019). However, this study's focus on the interplay between structures and agents makes strong structuration theory a fitting theoretical framework.

Elmassri, et al. (2016) draw on Stones' (2005) work to develop a model that illustrates the influences on managers when making strategic investment decisions in the environment of extreme uncertainty experienced in post-revolution Egypt. Several facets of Elmassri, et al.'s model (2016) made it a useful basis for developing the current study's model of accountants' communication. Their model considers the influence of Egypt's post-revolution context on agents-in-context and how agents-in-context have a bearing on the internal structures of agents-in-focus that then flow through to their conduct and the outcomes of strategic investment decisions (Figure 1). Similarly, our model considers the NFP context and the colleagues (agents-in-context) with whom NFP accountants communicate and how the accountants (agents-in-focus) consider these influences through their internal structures that lead to their communication practices. While Elmassri, et al.'s (2016) study suggests that decisions were made and then accounting numbers were adjusted to explain the decisions, the current study goes further to explain how this might happen.



**Figure 1:** The quadripartite framework in the Egyptian revolution context, from Elmassri, et al. (2016, p. 158) building on Stones (2005 p. 85)

A very specific contribution to strong structuration theory is made in this paper. Stones (2015; 2016) encourages academics to find empirical data to support and challenge the theoretical framework. Writers, such as Daff and Jack (2018) and Warren and Jack (2018) have been working to develop the epistemology embedded in strong structuration theory. From Stones (2005, particularly pp.109-125) we see that agents conduct and context analysis is based on the agent-in-focus' knowledge of their general disposition, their conjunctural or situational knowledge and their perceptions of external structures and networked others, and their decisions about whether to maintain existing rules and routines or actions, or whether to resist or do otherwise. While Daff and Jack (2018) concentrate on developing agents' conduct analysis, this paper is about context analysis. In addition, Daff and Jack (2018) and Warren and Jack (2018) identify that it is possible to change the conjecturally-specific or situational knowledge. This changing of others' internal structures may lead to changes in patterns of conversation and behaviour and sometimes even external structures, depending on an agent's

position and role. However, these studies do not show if it is possible to change the internal structures relating to general-disposition, which has been observed in this study. As context is a significant factor in this study, there is a further opportunity to examine how context impinges on the networked others who surround the accountant and how in turn these others influence the accountant.

Having outlined the theoretical perspective that frames this study, we now move on to outline the study's research design informed by that theorisation. Beginning from its epistemological standpoint, interviewee sampling and interview questions are explained and justified through our theoretical framing, and memoing and coding procedures.

## **5 Research Design**

This research seeks to understand accountants' communication perceptions. It takes a qualitative approach in seeking to identify and understand experiences, meanings and beliefs (Wisker, 2008) that thereby address the study's research question. To this end, it employs semi-structured interviews in response to Chua's (2007) concerns that too often, accounting has been studied from a distance rather than as a situated social practice.

The study's design reflects Stones' (2005) explanation of epistemology in empirical analysis. Stones distinguishes between agents' conduct and agents' context analysis. Conduct analysis considers the agent's knowledgeability, their reflective monitoring, their ordering of concerns, and their hierarchy of purposes, motives, desires and actions. Agents purposefully or subconsciously review their conjuncturally-specific knowledge and reconcile it with their general-dispositions as they carry out activities. Evaluation of an agent's context analysis considers the terrain that an agent faces offers both possibilities and limitations. Such

evaluation enables the researcher to respect the agent's interpretation of the phenomena while simultaneously noting unacknowledged influences on the agent. Stones notes that many research questions require facets of both context and conduct analysis, as does this study.

Thirty interviewees were initially selected through a snowball referral process. After referral, interviewees were included in the study if they had sufficient experience in NFP organisations to be able to contribute to answering the research concerns. Interviews were conducted to identify patterns across multiple accountants to “distinguish the manifest from the latent, to understand situations holistically and to experience the actors' worlds” (Parker, 2012, p. 57). Accountants occupying various hierarchical levels within NFPs were interviewed. Thus, while their position titles varied, 15 were the most senior accountants in their organisations (CFOs), nine were the second most senior accountants in their organisations (FCs), and six held other positions. The interviewees came from 22 organisations undertaking activities in the education/research, health, religious and social services fields. Organisations varied in size, with revenue from all sources ranging from 10 million Australian dollars to more than 100 million Australian dollars. Information about the profile of interviewees can be found in Appendix 1.

The literature review guided the interview question development. Strong structuration theory aspects can be seen in the focus of the questions. For example, general-dispositions were explored through the question, “How do your own values influence the way you communicate?” In relation to opportunities and limitations, questions asked included, “What factors assist or limit your communication in your organisation?” The interview questions were pre-tested with several NFP accountants before commencing the formal interviews. Two senior accounting academics also reviewed the questions. The guiding interview questions are

provided in Appendix 2. The semi-structured interview approach enabled the participants to respond in-depth and the researcher to penetrate how they had understood or constructed their experiences (Jackson, Drummond, & Camara, 2007). Interviewees were given time to explain their thoughts and emphasise what was important to them (Horton, Macve, & Struyven, 2004). The average interview time was 70 minutes, and all interviews were recorded.

After each interview, a short memo outlining significant impressions was prepared. After interviews were transcribed, the transcriptions were checked by comparing them to the audios. The second reading of the transcript was used to prepare a memo detailing items of interest to gain an understanding of the accountants' perceptions, views and experiences. Topic coding occurred during the third reading of the interview transcripts. Coding was performed using the interview questions and other inductively emerging common themes that were identified. The fourth transcription reading facilitated theoretical and pattern coding. The theoretical coding drew on concepts from strong structuration theory while the pattern coding enabled the merging of some codes and the grouping of codes around major themes (Miles & Huberman, 1994; Saldaña, 2009). The findings emerging from this data collection and analysis process will now be presented.

## **6 Empirical Analysis**

Our empirical analysis regarding the research question incorporates strong structuration theory insights. Accountants' role perceptions were a primary conditioning influence on their communication components. Stones (2005) noted that while agents may be appointed to positions, their actions determine the extent to which those positions are reproduced. Furthermore, Morales & Lambert (2013) observed that an accountant's position, status and influence determine the extent to which they can control their work. The influencing factors

shaping the interviewees' communication decisions, as revealed in this study, are outlined below.

## 6.1 Influencing factors from external structures

### 6.1.1. *Influencing factors from the NFP context*

The prominence of mission as an organisational focus shaped the accountants' views of their role. Numerous comments illustrated the importance of mission such as, "you need to have a heart to want to be here in the first instance" (Scott)<sup>3</sup>; "focus on what the organisation is about" (Evan); and "you need to have a connection with the organisation's mission and vision... if you're not connected with that then you're going to [be] out of step with the whole organisation" (Ron). Edward illustrated the need for accountants to adapt to the NFP:

I've seen other instances where people in my sorts of roles just take a hard-line commercial view of things that doesn't connect with the organisation's mission ... Firstly, line management doesn't seek your opinion when they go off and do things, so you need to spend a lot of time trying to undo something that's already been done ... And secondly, the senior management tends then to understand them less because they're not in communication as often.

Resource constraints limited the accountants' abilities to carry out their role. Eve commented "in a not-for-profit ... you're stretched financially, therefore, you make do with what you've got and it may not be ideal, but it's the best that you can do". Constrained resources to support the accounting functions were evident in the limited numbers of accounting staff and outdated information technology systems. Ron summarised resourcing challenges as particularly pertinent to operating in the NFP sector:

The administrative component of the not-for-profit will always be underfunded. It will always be an expense category that, in a sense, detracts from whatever the organisation actually is on about. So, do we put on another accountant or do we put on another person out in the field? You're going to lose

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<sup>3</sup> To preserve interviewees' confidentiality and anonymity, fictitious names have been employed in this paper.

eight times out of ten on that ... You're never going to have the resources to do the accounting component of it really well.

### *6.1.2 Influencing factors related to organisational position*

When an accountant is appointed to an organisational position, they may have some freedom in how they choose to exercise their role. Nevertheless, the position forms part of the structures of the organisation and for this reason organisational position was classified as an external structure of the accountant. The accountant's organisational position, in contrast to their role, is not something that happens inside the accountant's mind, it can be identified on an organisational chart. The difficulty in determining what constitutes the division between internal and external structures is acknowledged and addressed further in Section 8.

The positions to which the accountants were appointed determined many of their communication partners within their organisations, for example, CFOs were members of the board and executive team. Henry, a CFO, stated, "most of my functional role is a connection point between the business and its deliverables and the executive, board or department and their expectations". Hans noted, "you work hand-in-glove with the CEO and ... you become a watchdog for the CEO as much as for the board and your peers, the executive". The position was not the only factor influencing with whom the accountants communicated. Simon remarked, "I would probably spend most of my time liaising with the finance staff, obviously, and that's probably as much location as anything else being in this position."

The appointment to organisational positions also appeared to influence the accountants' communication topics. In many instances, CFOs were involved in strategy. Reece stated he spent more of his time on strategy than on finance and "any strategy that happens here has got my footprint on it." Heather further observed:

I'm taking the lead on articulating and ensuring the executive have a very sound understanding of the financial risks associated with the organisation and the strategies associated with dealing with those financial risks.

Financial controllers were responsible for accounting team oversight. An accountant's organisational position had a significant bearing on how they and others viewed their role.

### *6.1.3 Influencing factors from agents-in-context*

The significance of the mission appeared to shape the non-accountants' attention as they interacted with the accountants. The colleagues appeared to have less focus on financial conversations. Ron noted: "The financial aspects of what I am communicating particularly are less of a priority than what they would be in a purely commercial organisation." Likewise, Evan stated, "There's far less focus on the financial imperatives than there is on the overall what's good for the [organisation]." These issues led to the accountants adapting their communication. For instance, Rita said, "[we are] looking at ways we can improve those reports to basically highlight for them the areas that they need to be aware".

The accountants' communication partners also appeared to have less knowledge about business and finances than the accountants had experienced among non-accountants working in FP organisations. Soko described staff in the services area: "They're not commercially-focused. They haven't had that business mentality. So they're not after making a dollar." Ron concurred that the people in his organisations "don't have any business or commercial background or skill set". Hans commented that doctors and nurses:

[C]an be brilliant and ... not make the right [business] decision ... when the big [business] decision has to be made, they don't take the professional [medical] hat off. They'll keep the professional hat on and not put the organisation hat on.

The accountants' communication partners and their communication topics were highly



interrelated; it might be suggested that the accountants' communication topics were influenced by with whom they were communicating. Stewart stated:

A meeting I will have later on today will be with salaries and remuneration of a group of my staff; meetings with the board will be monthly financial accounts; meetings with my peers at the management level will be a general what's happening in the business: where are we going? What are the key issues that we are looking at the moment? Also a meeting with the ... CEO would be ... what do I see are the key issues and how am I delivering on what it is I said I was going to do? I'll meet with some of my peers at different times to say, look I'm seeing this issue from a financial perspective in your area. This is what I'm thinking about doing with it. Have you got concerns on it?

The accountant's relationship with the person to whom they were communicating also influenced their communication mode. When communicating with staff who reported directly to the accountant, the preferred approach was face-to-face. As Elise highlighted, "I have much more faith in verbal communications with my team." However, when communicating "to a large group of people, then the effective way is to put together an email" (Edward). Rita addressed interacting with volunteers noting, "there can only be advisory communication".

Thus external structures do emerge as influences upon accountants' communications. While they are invariably influenced by the NFP organisational calling to a mission, they also have to cope with resource constraints typical of the sector. In such organisations, the accountants often occupy leadership roles through which they find themselves part of the executive and board level decision-making teams. At the same time, they are dealing with organisational members whose focus is not on financial or commercial agendas, thereby calling for alternative communication and relationship building strategies.

## 6.2 Influencing factors from internal structures

### 6.2.1 *Role perceptions*

Operating in the NFP sector appeared to have an impact on the accountants' role perceptions.

Rita demonstrated that roles might be enlarged in NFP organisations:

[C]oming into the sector is that you can't kind of be on your pedestal and think okay, well, this is what my position description says, and that's all I am going to do. I am not going to do anything else. I don't think the industry would be the right fit for you ... [you need to be] kind of sharing and giving, and you will help other people out and being as open to offering your assistance regardless of what it.

Glenn explained about reporting, stating "I probably do more than a lot of people in my position. I write the Board reports in terms of the narrative-type reports and, even the Budget papers I do report covering papers."

All the interviewees, regardless of their organisational position, recognised that supporting the organisation was a critical element of their role. Accounting was viewed as "a support function" (Reece). The supporter role involved the unobtrusive promotion of organisational mission. For example, Stewart explained his role, noting it was to help "efficiently use the limited resources ... to maximise the mission and ministry of the organisation". Rita summed up the supporter role: "my role is providing financial support, advice, guidance, [and] oversight". The supporter role saw the accountants discussing the services that finance could provide to other departments within an organisation. Further, in commenting on reports at meetings or in one-to-one discussions, the accountants had some choice as to where they focussed their attention, enabling them to bring selected matters to the other staff's attention. Through such communication, what was sanctioned and significant was identified, providing the accountants opportunities to influence their colleagues' knowledge.

### 6.2.2 *General-dispositions*

The accountants' philosophies influenced their communication motivations. The accountants spoke of openness and honesty and a willingness to admit their mistakes, thereby potentially encouraging their communication partners also to be open and honest and influencing the general dispositions of their colleagues. For instance, Sarah spoke about "not having any hidden agenda" and letting people "know where they stand"; Heather mentioned "being open to input from others". This transparency may then have had a flow-on effect on organisational norms. For example, in an organisation where the CFO implemented open-book accounting, where all records excluding payroll were available for staff perusal, the CFO perceived an increase in openness and transparency in the organisation. In another organisation, the FC observed considerable tension between finance team members. The FC built up the team and gained their respect and observed that positive attitudes among the staff ameliorated tension. Several accountants expressed the need for patience when working in NFPs. Those without patience "tend not to last long" (Hans). Henry noted that he had "acquired significantly more patience in the last ten years" of working in NFPs.

The accountants' preferred communication modes flowed from their general-dispositions. Many accountants expressed a preference for face-to-face communication. For instance, Hamish stated, "I actually prefer face-to-face whenever I can." Stewart declared:

I hate emails! The way I prefer to communicate is face-to-face, talk to somebody. Pick up the phone and talk to them. Emails can send across factual pieces of information, but given that a lot of my role is about creating the culture and picking up what are the issues, sending written reports in emails is not a good way of communicating culture.

Stewart's response also reflects how his view of his role impacts his communication mode. Ron echoed this email critique and described them as a "pet hate". However, a small group of accountants favoured emails as they provided a communication record. While emails had the

potential to expedite communication, interviewees saw face-to-face communication or a telephone call as sometimes circumventing many emails. The interviewees' communication modes did not merely relate to their own preferences but reflected other concerns. The communication topic guided communication modes: for example, sensitive topics were usually discussed face-to-face. Furthermore, when accountants wanted to foster a change in organisational culture, face-to-face communication was the preferred mode.

### 6.2.3 *Conjuncturally-specific knowledge*

The accountants' conjuncturally-specific knowledge of their colleagues influenced facets of their own communication. Accountants adapted their communication mode to their colleagues' favoured approach to communicating. Simon provided an example:

I think it's also about understanding the person as well ... there are people who[m] you know that you'll try and ring them and if they're not there and you leave a message, but they'll never get back to you. Or you'll email them and you probably won't get a response either. So in that case, in the first instance, I might just wander around and see if they're in their office.

Rosma's comments demonstrated the development of conjuncturally-specific knowledge through "being aware of what other people's communication needs ... , as in their need for information, and what they need to know to do their job effectively". She noted her position provided "a bird's eye view because we're dealing with a lot of areas and we become very aware of the differences in the way that people approach things". Such knowledge was obtained by "observation and trying to think outside your own area".

The accountants were active in discussions about expenditure reduction and ensuring that expenditure was maintained at a sustainable level. The accountants asked managers questions about costing and how proposals would fit into an organisation's current offerings. Asking

appropriate questions increased the accountants' conjuncturally-specific knowledge about organisational members and activities. Rita espoused:

... to be careful to tailor the reports so that they [the board] don't get lost in the detail and just look at all the numbers on the page and go 'It's too hard.' We want them to have a strong governance role so we need to be able to provide them with the reports so that they have that role and they can ask the hard questions.

The interviewed accountants were active in making positive improvements that often had long-term ramifications. They sought to understand users' needs and to ascertain how reporting may help facilitate those needs. For instance, Evan said to managers, "You tell us what you want, and we will provide it." The accountants did not merely provide information that managers requested; they also evaluated the information to determine its relevance to the managers' needs.

Internal structures also emerge as significant for accountants' communication. This communication included recognising and actioning their role in supporting organisational mission pursuit, particularly through services to their very mission focussed organisational members. As part of these strategies, open, transparent, patient and face-to-face communication appeared highly valued. This was also reflected in their focus on colleagues' perceptions, information needs and communication preferences.

### 6.3 Accountants' communication practices and communication outcomes

The empirical analysis presented has demonstrated how the influencing factors impacted the accountants' communication choices. They were unable to exercise choice over every aspect of their communication. Their appointment to an organisational position had a bearing on their communication reasons, their communication partners and their communication topics. Their

modes of communication took into consideration these three elements. The accountants were flexible in their communication practices as Sutosh commented, “be flexible in the way that you communicate to people”. Face-to-face communications were helpful for cultivating relationships and benefited “everybody involved in terms of gathering responses from people, [and] them undertaking tasks” (Hamish).

The accountants identified several outcomes they hoped to achieve from their communication. The accountants’ awareness of their colleagues’ communication needs and preferences enabled them to adapt their communication to attract the interest and attention of their colleagues concerning financial matters. Promoting accountability was an intended outcome. Hans spoke of “trying to bring a culture of accountability into an organisation that’s not naturally financially accountable”. The accountants also tried to foster greater openness and transparency. Ryan outlined that he had distributed reports a “bit more broadly” and made them timelier. Stewart outlined how he had introduced reports from local managers outlining what had occurred in their area over the last month. These were reviewed by the accountants and then these forwarded to the area manager. The reports provided “a common view of what’s happening”. Robert expressed similar sentiments about the outcomes of reporting to generate a “shared understanding”. An outcome from asking staff about how to improve processes changed the staff’s outlook, and they began to take ownership and “started to approach it [their work] in a different way” (Robert).

In Rita’s organisation, the report to the board was “quite busy and [had] a lot of numbers”. Rita was looking to “improve those reports to basically highlight for them the areas that they need to be aware”. Edward saw his role “to put on the table information that will allow key decision-makers to make the decision”. He observed that by providing different scenarios, it

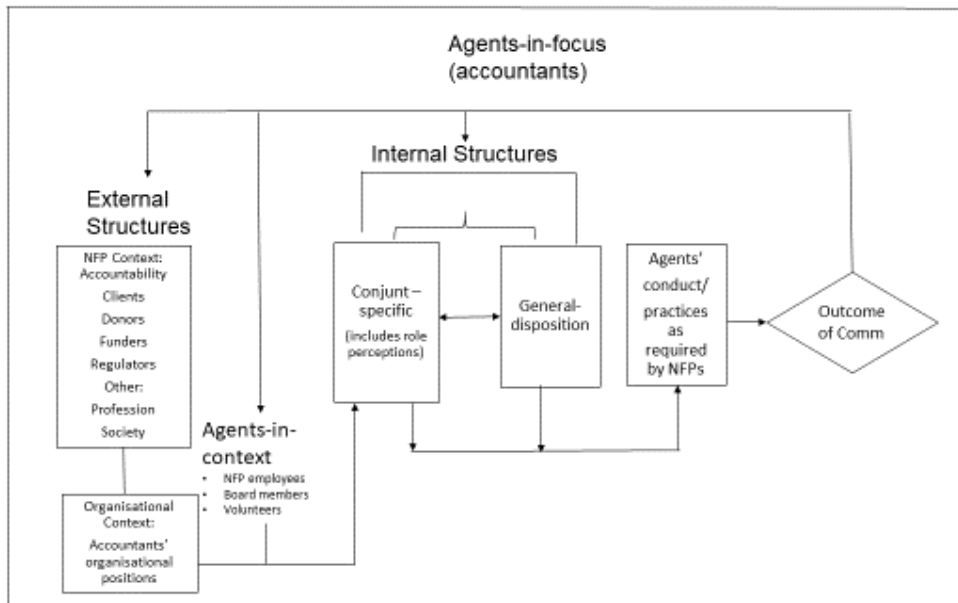
became easier to identify the best decision. Ron noted that he assisted his colleagues by “helping them carry on and interpreting the information for them”. His communication was explaining to them what “[the numbers are] saying and not simply where we’ve gone and where we’re going”. Scott’s amendments to reporting had led to being able to “analyse the financial area on a number of benchmarks”.

However, the accountants were not always able to achieve their desired communication outcomes. Evan explained the lack of “manpower ... to go through the accounts with ... [the managers and] build up the relationship.” Henry outlined the difficulties in finding common ground when interacting with people who possessed “many different skills and backgrounds and [who had] different responsibilities and priorities”.

Thus in responding to both external and internal structures with respect to their communications, accountants drew on a range of strategies. These included consideration and trialling of different modes of communication, taking a flexible and adaptive approach to communications that might prove most effective, fostering open communication and shared understandings with other organisation members, and providing them with interpretations and explanations.

## **7 A model of influences on NFP accountants’ communication and relationships between components of communication**

From the empirical analysis, Figure 2 presents a model of influences on NFP accountants’ communication, drawing on Stones (2005) and Elmassri, et al. (2016).



**Figure 2:** Influences on NFP accountants’ internal communication, drawing on strong structuration concepts (adapted from Elmassri, et al., 2016; Stones, 2005)

Five influencing conditions on accountants’ communication decisions are shown: external structures, accountant’s organisational position, agents-in-context, conjuncture-specific knowledge and general-dispositions. As such, our study reveals a complex environmental context that conditions accountants’ communication perceptions and strategies. This model goes beyond prior research that has focused on the management accountant’s role (Baldvinsdottir, Burns, Nørreklit, & Scapens, 2009; Lambert & Sponem, 2012) to consider *role perceptions* as being an influencing condition on accountants’ communication. It should be noted that strong structuration theory’s components may be differentiated analytically; however, in practice, they are intertwined and create feedback loops. Each conditioning influence will be discussed in turn.

### 7.1 External structures

The external structure of the NFP environment and its accountability demands are shown on the far left of Figure 2. The study collected empirical data on accountants’ perceptions of



communicating inside their organisations. To complete the model, these external structures of NFP accountability needed to be delineated and these were derived from the literature. NFPs have a wider range of stakeholders than FP organisations (Beck, et al., 2008).

Van Puyvelde, et al. (2012) distinguish between NFP internal and external stakeholders. Funders, beneficiaries, suppliers/contractors, competitors, organisational partners and others (media, community groups and people affected by NFP organisations) are described as external stakeholders. NFP funders comprise a diverse group of both donors and granting bodies which may be government or philanthropic. NFP competitors are those organisations which compete in the same market and may comprise other NFPs, FP and government organisations. The current study's accountants noted the additional reporting requirements were inherent due to operating in the NFP sector.

Other external influences might include professional bodies. Accountants who are members of professional bodies are required to adhere to the professional and ethical guidelines to continue their membership; if they fail to do so, they face censure (CAANZ, 2017). The extent to which professionals follow societies' expectations of their professional identity, appears to have changed over time (Hill, 1973) so that now accountants appear to conscientiously reflect on external perceptions and engage in strategies to counter them (Parker & Warren, 2017). It could be argued that such strategies flow from the accountants' values (general-disposition). However, for simplicity, such interactions are excluded from the model.

The second external structure pertinent to the model was the accountants' organisational positions. Stones (2005, p. 89) notes that the notion of a role or position "has embedded within it various rules and normative expectations". Following strong structuration theory, the

accountants' perspectives of these rules and expectations of their appointed position are seen to arise from their internal and external structures. The accountants' appointed position influenced their role perceptions and in turn their communication. Rieg (2018) also found the position of management accountants and their hierarchical level affected their roles. In the current study, CFOs and FCs differed in their role expectations. CFOs showed that they were expected to communicate with the board and executive and to take an active role in strategy. FCs needed to lead the accounting team, and they had greater input into report production.

Agents-in-context were the third influencing factor on accountants' communication. The interviewees identified those whom they communicated in their organisations. It has been observed that what accountants do is "relationally mediated" (El-Sayed & Youssef, 2015, p. 223). The accountants' key communication partners were executives, including the CEO, the board, operational managers and fellow accounting staff. Van Puyvelde, et al. (2012) similarly lists internal stakeholders as managers, employees and operational volunteers. He describes board members as interface stakeholders (Van Puyvelde, et al., 2012) as they represent the organisation to the outside world and make sure the mission is carried out (Anheier, 2014). The parties comprising the agents-in-context differed for CFOs and FCs. The CFOs had greater diversity in the groups comprising their networks (Daff & Jack, 2018). These aligned with those identified in Ernst and Young's study (2010): CEO, business unit heads, FC, executives and board. Furthermore, communicating with different agents-in-context gave rise to various communication topics. Communicating with volunteers was a distinct aspect of working in the NFP sector. When communicating with volunteers, the accountants were aware of the need to take an advisory rather than a direct approach to communication.

The current study's finding of many non-accountants lacking financial knowledge lends support to Chenhall et al.'s (2010, 2016) study of an Australian welfare organisation. Prior research in European and UK organisations found non-accountants exhibited a range of responses to financial matters (Bracci & Llewellyn, 2012; Jacobs, 2005; Østergren, 2009). Overall, the current study's accountants appeared to have more extensive internal networks due to working in NFP organisations (Beck, et al., 2008). They demonstrated Burns and Baldvinsdottir (2007) observation that management accountants need to communicate and build trust with colleagues from different business areas and with different seniority levels.

## 7.2 *Internal structures*

Accountants' role perceptions are shown as a separate component of conjuncture-specific knowledge due to their major influence on the components of accountants' communication. As role perceptions form part of conjuncture-specific knowledge, they are shown as interacting with other conjuncture-specific knowledge. Interviewees were able to design their roles to some extent as was also found in Byrne and Pierce's (2007) study of management accountants and Heibl's (2013) CFO study. The accountants' communication assisted in shaping their roles as they explained them to others (Järvinen, 2009). It was these role perceptions which in turn led to their reasons for communicating. The NFPs' mission focus shaped the accountants' role perceptions. For example, the accountants recognised part of their role was to support the organisation. Hence, they communicated to provide advice and guidance, along with promoting the organisational mission. The supporter role led to accountants communicating with a range of people across their organisations and spending significant time explaining accounting information. The NFP environment saw the accountants adopt a broader role perspective (Irvine, et al., 2016).

Coad and Glyptis (2014) note that agents need to be sensitive to realise that the outcomes of their conduct are contingent on others' reactions. Through interactions with their colleagues, the accountants discerned their colleagues' preferred communication approaches and they adjusted their approach to that of their colleagues. The over-riding desire for consultation in NFPs (Dees & Anderson, 2003) resulted in more face-to-face interactions. Accountants were active in tailoring information to make it more understandable to users. Using a communication party's favoured communication mode is a significant element in facilitating effective communication (Stone, 2011). The accountants' perceptions of their agents-in-context's differing expectations of the accountants' role, may lead to tensions for the accountants as they decide whose expectations they will follow and which tasks and duties they will perform.

General-dispositions which represent relatively static world views and values are shown separately from conjuncture-specific knowledge. While general-dispositions are viewed as relatively unchanging, nevertheless day-to-day experiences may lead to changes in general-dispositions: hence the two-way arrows between conjuncture-specific knowledge and general-dispositions. The accountants who reflected that they had developed increased levels of patience due to working in NFP organisations is an example of conjuncture-specific knowledge leading to changed general-dispositions. The interviewees spoke about their values (general-disposition) and how those helped shape their role perceptions. For instance, their commitment to the organisational mission was a driving factor in their willingness to be adaptable and undertake activities beyond what might be expected of their organisational position. While the accountants adapted to their organisations, they also used their contextual understanding to create change (Warren & Jack, 2018).

### 7.3 *Active agency and outcomes*

The external and internal structures were conditioning influences on the accountants' role perceptions. This mental activity of the accountants' reasons for communication was translated into active agency. This activity was observed in their communication elements: with whom they communicated, their communication topic and communication modes.

The outcomes of active agency occurred as the accountants communicated with their agents-in-context and this is portrayed in the feedback loop from communication to the agents-in-context. This communication potentially changed the accountants' colleagues' conjuncture-specific knowledge and the accountants' conjuncture-specific knowledge of their colleagues. Although the agents-in-context were not interviewed, nevertheless the accountants spoke of their perceptions of their communication partners. For instance, the introduction of open-book accounting was perceived as increasing openness and transparency. Tension among team members was replaced by positive attitudes when an accountant proactively sought to build their team. Communication outcomes also appear to feed back into external structures which in turn may be impacted by the accountants' communication. The model shows that values and beliefs and knowledge of the context of action can influence accountants' role perceptions. The accountants' knowledge of the context of action is derived from the interaction with the external structures, namely NFP accountability demands, other external structures such as their profession and society and the organisational position to which they have been appointed. The accountants' perceptions of those with whom they communicate (agents-in-context) also influence their communication. The model demonstrates the cyclical nature of communication from an accountant's perspective. Through the accountants' communication with others, their knowledge of others grows, which in turn may influence future communication with those others.

#### 7.4 *An illustration of the model*

The CFOs' involvement in strategy provides an illustration of the model. An accountant's appointment to the CFO position implies that they will undertake various functions as part of that role. CFOs' common functions have been found to include not only strategy but stewardship and innovation (IFA, 2013). Thus, organisational position influences role expectations. The organisational members that make up a CFO's network also have expectations about the CFO's role. The accountants have conjuncturally-specific knowledge regarding their colleagues' expectations. They are also aware of the executives' desire for them to be involved in strategy, which adds to the accountants' own role perceptions. The CFOs' values (general-dispositions) can be a factor in their decisions to participate in strategy formation. The CFOs' involvement in organisational strategy was shown in the current study and confirmed by prior studies (Ernst & Young, 2012; IBM, 2010) and hence could also be influenced by attendance at professional conferences or through reading professional literature (other external structures). Furthermore, the accountants' awareness and commitment to their organisations' missions helped shape their input into strategy. An iteration of an accountant building up their conjuncturally-specific knowledge of their colleagues as they interact with them could be seen when CFOs discussed strategy with executive team members. During those discussions, their colleagues also emphasised the importance of the mission. Flowing out of these reasons for communicating, the communication partners (the executives) and the communication topic (strategy) as well the communication mode (an executive meeting), came together. This strategy discussion had the potential to change the conjuncturally-specific knowledge of both the accountants and the executives. The importance of mission and resourcing constraints of NFPs coloured the strategy discussion, while the desire for consensual communication extended the realm of strategic conversations. As strategy is discussed and implemented it either reinforces existing structures or changes structures.

## **8 Discussion and Conclusion**

Jack (2017) declares that fundamental questions in accounting research centre on accounting communication. Traditionally there has been an emphasis on the function of written accounting reports in organisational decision-making. This study has demonstrated the importance of accountants' informal communication, and it has provided previously unknown insights into accountants' intra-organisational communication. Rather than focus on one aspect of accountants' communication, several components have been explored: communication partners and topics, together with modes and reasons for communication. The distinct features of our model that extend the work of Elmassri, et al. (2016) to demonstrate how strong structuration theory can be used to gain insights not only into decision making in specific situations but decision making that pervades an accountants' day and goes largely unnoticed. Our model adds to Elmassri's et al.'s (2016) work by highlighting the feedback from communication to structures and agents-in-context, the importance of organisational position and role perceptions to accountants' communication and the possibility of changing general-dispositions.

This study has added to the research that has addressed accounting communication in specific contexts (Fauré & Rouleau, 2011; Goretzki, et al., 2018). Arguably, context has emerged as a crucial element of this study's theoretical contribution, providing a richer picture and understanding of accountants' everyday communication, and revealing how it is shaped by internal and external structural contexts. The understanding of context follows and adds to the work of Robson (1992) and Robson and Bottausci (2018). The NFP sector appears to shape the influencing factors on accountants' communication. Along with a diverse range of external stakeholders, the NFP accountants have enlarged their internal relationship networks. They have embraced the NFP driving force of mission, which has coloured their role perceptions.

For example, in the supporter role, they demonstrated their adaptability to take on extra duties in the face of resource constraints. Taylor (2013) noted that when accountants in NFPs demonstrate an understanding of and commitment to organisational mission; it fosters confidence and trust from their colleagues. Mission becomes a dominant conversation topic and non-accountants' discussion of financial matters takes a lesser role than in FP organisations.

The study contributes to theory through examining how knowledge of networked others influences communication which in turn adds to knowledge structures used in future communications. This recursivity is then shown to work for strategy formation: accountants communicate with others, build up their knowledge, use that knowledge to build strategy through communication with some network partners, and then to translate the strategy to other networked persons. This study brings to light accountants' awareness of managers' verbal communication preference (Hall, 2010; Stone, 2011) as well as accountants' significant contribution to informal communication in organisations, which confirms the consensus-driven approach to decision making in NFPs (Dees & Anderson, 2003; Stein, 2002). The accountants' favoured communication modes emerge as a product of their general-dispositions. They do not rigidly adhere to their own favoured communication modes but instead may try to understand the preferred communication methods of their communication partners, and where practicable they utilise those. Their communication partners, communication topics, and the accountants' role perceptions all affect their communication modes. Thus accountants' general-dispositions appear not only influential in their communication approaches but reflect and change in response to their organisational context and interactions with others.



Face-to-face communication appears common among accountants and is employed when communicating with people who report directly to the accountants, when sensitive topics are discussed and when accountants try to influence organisational culture. Face-to-face communication appears to be effective when accountants want to influence others towards their way of thinking: explaining and interpreting accounting information generally occurs in one-to-one encounters and meetings. However, the consultative approach is prone to slowing down decision-making in NFPs (Oster, 2010). Although there was a general critique of email use, a small portion of accountants favour them. Emails appear to be predominantly used for organisation-wide communication, while “death by meetings” is also a common refrain. These findings broaden research in the limited field of ‘accounting talk’ and accountants’ internal communication.

This paper makes two theoretical and methodological contributions: First it reveals agents’ context analysis in practice based on empirical evidence rather than theoretical interpretation. Second it reveals the ability to change someone’s general disposition or habitus. The evidence presented in this study also reveals empirically and theoretically the extent to which communication is the agency through which context analysis is turned into structural change through communication choice and deployment. These points extend our knowledge of how strong structuration theory works in accounting analysis and contribute to the development of the theory itself, by providing empirical evidence of the role that position-practices play in structuration processes in accounting practice.

The empirical analysis also addresses Warren and Jack’s (2018) suggestion that researchers should consider both the nature and choice of accounting communications. The use of strong structuration theory (Stones, 2005) to inform accounting studies (Coad, et al., 2015; Jack &

Kholeif, 2008) is a further contribution of the study. This study adds to an increasing interest in the use of strong structuration theory in accounting research as evidenced by the recent special issue on the topic in the *Accounting, Auditing and Accountability Journal*, (vol 7, 2016). The theory assists in highlighting the tensions accountants face in communicating within their organisations as they reconcile their internal structures with their perceptions of their external structures (Jack & Kholeif, 2008). As revealed in this study, tensions can arise due to limited resources, colleagues with little interest and/or knowledge of financial matters as well as through the dominance of mission over financial imperatives.

The accountants in this study built up knowledge and insight into their organisations. This knowledge assisted in navigating the complexities of the NFP setting so as to facilitate effective communication. Accountants appear to pay attention to their communication strategies in order to fulfil their perceived role, particularly as they perceive it to prescribe some communication topics and partners. The accountants expressed a wider interpretation of role than might be expected in FP organisations (Irvine, et al., 2016). Furthermore, accountants' communication reasons influence their deliberate choice of communication partners, topics and communication modes. Their organisational positions influence their role perceptions, which in turn drive their reasons for communicating. Values flowing out of their general-dispositions, influence their role perceptions and impact their reasons for communicating. Feeney & Pierce's (2016) study demonstrated varied general-dispositions and their influence on role perceptions. Some managers were committed to profitability and financial accountability while others' dispositions were more aligned to their roles.

Accountants' reflexivity in relation to context can be seen as accountants draw on their conjuncture-specific knowledge to purposely use communication to achieve their desired

outcomes. Thus while accountants' organisational positions appear to be a major factor in determining their communication partners and communication topics, they are not limited to only communicating with people required by their positions; they endeavour to expand their communication networks. Interactions involving questions furthered the knowledge of both accountants and their colleagues (Busco & Quattrone, 2015).

Stones' (2005) quadripartite framework provided a useful framework to identify the influencing factors on accountants' communication. However, some limitations were observed. The accountants' organisational positions and views they held about their roles were delineated. The first was viewed as an external structure and the second was described as an internal structure. This study also observed the difficulties identified in prior strong structuration theory in distinguishing between internal and external structures (Feeney & Pierce, 2016; Harris, et al., 2016; Makrygiannakis & Jack, 2016). It cannot be definitively stated which of the agents' communication stemmed from them being appointed to an organisational position and which arose from their role perceptions. Indeed, many of the accountants' communication partners were a function of their appointed position. It was not easy to discern the extent to which the accountants interpreted their own roles independently of their organisational positions. These findings add support to Kholeif and Jack's (2019) insights into the interplay between internal and external structures. Furthermore, the building of general-dispositions is not given detailed consideration in the theory. The accountants who stated they had acquired more patience provides evidence of the development of general-dispositions.

Several emergent issues suggest potential future research directions. The study's scope meant that some aspects of the model relied on prior literature and strong structuration theory rather

than empirical data; for instance, the NFP external structures. Accountants were not asked about their interactions with the profession and society. Additionally, resource limitations and the scope of this paper did not permit corroboration of the accountants' explanations through discussions with their communication partners. Potential future research could productively address accountants' communication in their organisations from the viewpoint of those with whom they communicate. While many aspects of accountants' communication in organisations will be common across organisations in different sectors, nevertheless, there may be some aspects that differ due to distinctions between the sectors. For instance, in this study, the accountants stated that resource constraints placed limitations on the accounting function. Furthermore, high levels of adaptability typified the interviewees, confirming Morehouse's (2007) finding that NFP leaders exhibit higher flexibility compared to FP leaders. It is envisaged that such flexibility may have an impact on communication. Further research might explore accountants' communication in government organisations and different types of commercial organisations. Most accountants expressed positivity and a commitment to their organisations. Future studies that interview accountants who have left the NFP sector may provide further insights into NFP communication characteristics and issues.

The study provides new insights into the influencing conditions on accountants' communication. It demonstrates that communication and relationships are critical aspects of accountants' roles. The accountants were able to make choices regarding their communication. Nevertheless, there were several external influences on accountants' communication: operating within the NFP sector, the accountants' organisational positions and their colleagues' information needs and communication preferences. The accountants demonstrated an awareness of their non-accounting colleagues' needs. They adapted their communication to enhance their NFP non-accounting colleagues' understanding and interest in financial matters.

The conceptual model provides accounting researchers with a tool to use in future studies and the model may have application when studying other professional roles in NFPs.

## Appendix 1: Participants and their organisations

	<b>Gen-der</b>	<b>Dominant Organisational Activity</b>	<b>Organisational position</b>	<b>Interview time (mins)</b>	<b>Org Rev \$mill</b>
Rebecca	F	Religious	FC	112	<50
Simon	M	Social Services	CFO	86	50-100
Stewart	M	Social Services	CFO	88	100+
Ryan	M	Religious	Other	58	100+
Rita	F	Religious	FC	66	100+
Edward	M	Education/Research	CFO	65	<50
Ron	M	Religious	CFO	47	<50
Eve	F	Education/Research	Other	62	<50
Esther	F	Education/Research	CFO	83	<50
Regan	M	Religious	CFO	95	<50
Rosmah	F	Religious	Other	64	<50
Sutosh	M	Social Services	Other	37	<50
Elise	F	Education/Research	CFO	55	<50
Henry	M	Health	CFO	80	100+
Hamish	M	Health	Other	40	100+
Evan	M	Education/Research	CFO	78	50-100
Ethan	M	Education/Research	FC	38	50-100
Roger	M	Religious	FC	62	<50
Elgan	M	Education/Research	FC	72	<50
Eaton	M	Education/Research	CFO	90	<50
Erica	F	Education/Research	FC	69	<50
Simon	M	Social Services	CFO	97	<50
Sarah	F	Social Services	FC	59	<50
Hans	M	Health	CFO	71	100+
Soko	F	Social Services	FC	51	100+
Heather	F	Health	CFO	58	100+
Robert	M	Religious	CFO	82	100+
Reece	M	Religious	CFO	79	<50
Scott	M	Social Services	FC	87	50-100
Sabit	M	Social Services	Other	43	50-100

## **Appendix 2: Guiding interview questions**

1. Explain your motivations for taking on your current role and what it involves?
2. Is there a metaphor that would summarise your organisational role?
3. Please outline the main objectives of your organisation and the size of its workforce.
4. Please provide an overview of your activity types: routine and innovative.
6. Can you outline the major reports (and their contents) that you routinely produce?
7. Please explain how these reports are used.
8. Can you summarise what discussions you have and with whom, about such reports?
9. With which individuals and groups do you mostly communicate?
10. Can you identify the key types of communication topics and methods you employ for different groups?
11. Are there unique language and styles of communication you and others use in your not-for-profit sector organisation?
12. What factors assist your communications in your organisation?
13. What factors limit your communications in your organisation?
14. What influences you in your communication?
15. How do your own values influence the way you communicate?

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