Structuration analysis of accounting-based ERP system organizational change

Completed Research

Mostafa Hassan
Qatar University
mostafa.hassan@qu.edu.qa

Samar Mouakket
University of Sharjah
samar@sharjah.ac.ae

Abstract

Using a framework informed by Giddens (1984, 1990) notions of trust, agents’ reflexivity, ontological security, routines, dialectical of control and power, the study explores the political behaviors associated with the implementation of an Enterprise Resource Planning (ERP) system introduced in a public service organization operating in an emerging country – the United Arab Emirates (UAE). The study examines how organizational members’ political behavior emanates during the implementation of an accounting-based ERP system. Data collection methods included semi-structured interviews, documentary evidence, and personal observation. The case study evidence shows that the accounting-based ERP system facilitated organizational members’ reflexivity and critical reflection in re-assessing the pre and post ERP system ways of thinking. The findings also illustrate how trust (whether personal trust or system trust) plays a pivotal role in reinforcing the organisation power to change, and how the mistrust has become a source of power hindering organisational change. This power-based trust adds to Fincham (1992) and Hardy (1996) frameworks of power since they do not underscore the power of “trust and/or mistrust” and the antecedents of such “trust and/or mistrust”.

Keywords: Enterprise resource planning systems, customization, power, trust, control, organizational change, accounting practices, United Arab Emirates

Introduction

This study examines the political behavior associated with the implementation of an ERP system in emerging economy country. The study extends on prior accounting-based ERP implementation literature that suggests that the ERP system has a limited or no impacts on accounting practices (Granlund & Malmi, 2002; Dechow & Mouritsen, 2005; Quattrone & Hopper, 2005; Kholeif et al., 2007; Cadili & Whitley, 2005; Hassan & Mouakket, 2016). For example, Arnold (2006) suggests exploring behavioral issues associated with the adoption of the ERP system. He suggests to examine: 1) how top management influence the implementation of the ERP system, 2) the processes of aligning organizational members’ routines with the ERP requirements, and finally 3) exploring the (un)known motives of implementing accounting-based on ERP system. Chang (2014) recommends examining how organizational members’ attempt to gain power, secure self-interests, and avoid responsibility is closely related to what he calls “political behaviour” during the information system development and implementation processes. Coad and Glyptis (2014) highlight that people political behaviour rests on the feelings of mutual trust in which people trust others and trust the system they use on daily basis, while Busco et al., (2006) believe that human political behaviour is an outcome of a balance between trust and control in business organizations.

The above studies concluded that future research should address how accounting practices are impacted by the interplay of conflicting interests of developers, users, and customers. They also identified the need of a solid theoretical framework to investigate how social structures, culture and agency are intertwined while capturing the diversity of agent interests. Our study addresses this research gap and examines a transforming public organisation employees’ politics, trust, and control through a theoretical framework informed by the lens of Giddens (1979; 1984; 1990) structuration theory and his notion of trust. The study, therefore, contributes to prior studies in several ways. To the best of authors’ knowledge, this is one of the first studies that examine human political behaviors in an emerging economy country – the UAE. The study contributes to prior studies which examine the effects of ERP systems on certain individuals such as
accountants (Caglio, 2003; El-Sayed, 2006; Jack & Kholeif, 2008). The study also contributes to Fincham (1992) and Hardy (1996) frameworks of power since they do not underscore the power of “trust and/or mistrust”. The empirical findings showed how trust is intertwined with Fincham (1992) and Hardy (1996) frames of power and what are the pillars that lie behind organisational trust and/or mistrust through the lens of Giddens’ (1979, 1984) structuration theory. Following this introduction, the study critically reviews prior studies, discusses the theoretical framework, the methodology and the data collection methods. Then the study presents evidences from the case followed by some conclusions and implications that provide suggestions for further research.

**Literature review**

There is a paucity in the academic literature examining the political behaviour of organizational members involved in the implementation of the accounting-based ERP system. Scapens & Jazayeri (2003) examined the implementation of the ERP system at a division of a multinational American organization. They mainly investigated management accounting–based ERP system implementation and found significant changes occurred at the organization’s operational and middle management levels as a result of the ERP adoption. Caglio (2003) examined the impact of an ERP system on the roles of accountants in an Italian firm. Caglio (2003) noticed that the ERP systems provided accountants with wide organizational knowledge, which, in turn, enabled them to be in charge of the organization’s information systems. He added that the introduction of ERP systems led to “hybrid” positions for management accountants. He stated that management accountants eventually started to carry out business consulting tasks and information systems maintenance in addition to management accounting tasks.

Quattrone & Hopper (2005) examined the impact of ERP systems on the distance between headquarters and branches. Their study had an underlying assumption that reducing distance is one of the many advantages of ERP systems. They argued that the use of relational (shared) databases eliminates the distance between the controller (headquarters) and the controlled (branches). They found that only one branch used the ERP system to break down functional barriers and distances, while the other branches maintained existing distances in pursuit of improved operations. Jack & Kholeif (2008) examined the role of management accountants during the implementation of an ERP system that supports the application of performance-based budgeting in Egypt. They found that management accountants were restricted to their traditional role of merely collecting cost information for decision making.

Yeh & OuYang (2010) carried out an exploratory case study of an ERP system implementation in a Taiwanese organization. Their study illuminates the cultural and political tensions raised during the process of implementing the ERP system. They suggested that there is a need to balance power across different groups inside the organization during the processes of implementing the ERP system. Teittinen et al. (2013) conducted a case study examining management control practices four years after the implementation of an ERP system in a middle-sized company operating in Europe. They concluded that the financial control occupied a privilege preference despite the top management expectation to the emergence of new strategic control practices after the implementation of an ERP system.

Silva & Fulk (2012) examined the organizational power and politics in the Gulf Coast University where an ERP system was implemented. They explored the organizational members’ political behavior through using Clegg’s (1989) circuits of power to identify how the disturbances to the circuits of power create arise tension, and intensified to be power struggle, during the implementation of the ERP system. Chang (2012) explored how the manager of the Management Information systems department, depending on his expert knowledge in IS, adopts political tactics to achieve his goals of self-interest in information system development processes. Chang (2014) adopted a qualitative case data collected from an organization to analyze political behavior patterns during the information systems implementation processes. Based on Giddens’ Structuration Theory (1979, 1984), Chang (2014) identified different patterns of political tactics when implementing a new information system and explored how these patterns interact and affect the organization and the outcome of the information system. Nwankpa (2015) study examined the level of appropriateness of a standard ERP system to organizational needs in terms of data integration, data standardization, business processes and the user interaction in United States. The study concluded that organizational fit/misfit is the missing piece of the puzzle in understanding and explaining the ERP system implementation success/failure.
The above studies highlight the importance of revealing the political behaviour of organizational members linked to accounting-based ERP organizational change. The human actors political behaviour is rarely explored in emerging economies and how such behaviour emerge and formed is not yet fully explained by prior studies (Rom & Rode, 2007; Nwankpa, 2015). Prior literature does not examine the political behaviors associated with the implementation of the accounting-based ERP system organizational change. This study addresses this research gap and examines how patterns of political behaviors emerge during the interaction of a number of individuals as the result of adopting an accounting-based ERP system in a public service organization operating in an emerging economy—the UAE.

**Structuration theory**

**Giddens’ concepts of power and dialectical of control**

Giddens (1979; 1984) argue that individuals have a capacity to change and achieve their goals when they use allocative and authoritative resources of power they possess. Allocative resources involve the rights of some individuals to hold command over material objects (e.g. factories, computers, information and ERP system) as well as knowledge of how to operate them (e.g. experience, skills, know-how) (Giddens, 1984). While authoritative resources comprise the rights of some individuals to command others to organize and co-ordinate the activities of other individuals. Giddens (1979) sees the exercise of power is not a uni-directional process as all social relations involve both autonomy and dependence that represent what he calls “dialectic of control” which acknowledges the asymmetrical distribution of resources among members of social system (i.e. organization). This implies that even the most “subordinate” individual will have some resources (i.e. means of production, raw materials, information, skills, knowledge, experience etc.), which they can use to influence the actions of their “superiors”. For example, accounting-based ERP system is designed and implemented to constrain the behaviour of subordinates, yet those subordinates have the potential to manipulate the system during the customization processes to their advantage.

**Trust, control and agents’ psychological make-up**

Trust is a concept, which has been widely explored in the management literatures (Bachmann, 2001) and is also discussed in the accounting literature (Busco et al., 2006; Busco, 2009; Coad & Glyptis, 2014). For the purpose of this study, the conceptualization of trust is linked to what Giddens (1984) calls the agent’s psychological make-up and the agent’s need for routinization and ontological security. These concepts incorporate a preference for a stable and predictable environment as well as the avoidance of the anxieties of change. Accordingly, trust, in its broadest sense, is a mechanism that can increase coordination, reduce uncertainty in the context of interactions and facilitate the functioning of organizational systems through the behavior of social actors, i.e. organizational employees (Bachmann, 2001; Busco et al., 2006; Coad & Glyptis, 2014).

Different scholars argue that the routinization of activity, and accounting and information systems routines are no exception, is the most important mechanism for the storage of organizational knowledge and the creation of the feelings of trust (Busco et al., 2006, Busco, 2009; Coad & Glyptis, 2014). Organizational routines play a pivotal role in raising the feelings of trust across organizational members (Busco et al., 2006). Since accounting systems are purposively designed by management, and consciously/unconsciously drawn upon by organizational members, these systems have the potential to sustain trust or otherwise. When the accounting systems sustain organizational routines, they are likely to support the organizational members’ “confront zone” which is a necessary condition for the feeling of being ‘safe’.

To Giddens (1979; 1984), agents are continuously monitor and evaluate the practices of their own and others, and then respond in term of the implicit stocks of mutual knowledge. Giddens (1984) defines this monitoring process by “agents’ reflexivity” and argues that individuals’ reflexivity rests on their motivation that exists at an individual’s unconscious level. That motivation, he argues, seeks to maintain ontological security which refers to the individuals’ need for regular social encounters to avoid anxiety. Giddens (1984) stressed on the importance of routinized patterns of behavior in the continuity and ordering of social life, i.e. organizational stability. Social systems, i.e. organizations, cannot exist without trustworthy routines (Coad and Glyptis, 2014). Trust is a fundamental mechanism for coordination and controlling. Giddens’ (1984) comments on the importance of trust are based on the interplay between the development of personality, the processes of routinization, and the reflexive monitoring of action. He argued that trust is
necessary for ontological security in the face of risk and uncertainty and depends substantially on predictable routines. Trust is found in the deepest layer of ontological security (Giddens, 1984, p. 53). Trust, therefore, is described as an assumption of the continuity of that with which we are familiar, and is evident in the institutionalized routines. For Giddens, trust is defined as “confidence in the reliability of a person or system, regarding a given set of outcomes or events” (Coad & Glyptis, 2014).

When individuals change their organizations towards what they see as “something better”, the role of trust becomes at the forefront. The complexity embedded in the process of organizational change requires what Giddens (1990) calls “personal trust” and “system trust” (Busco, 2009). These two forms of trust are often interdependent, as individuals are usually the access points for the systems, and through face-to-face contacts such individuals can absorb risk by assuring potential users that these systems are trustworthy (Bachmann, 2001). Although face-to-face contacts represent an important source of system trust, the strength of stable and anonymous standards of expertise, rules, procedures, and systems can also contribute to reinforce personal trust. Whenever trust is undermined, individuals (and social groups) will be unable to rely on the anticipated behaviors and routines, and they will experience what Giddens refers to as ‘ontological insecurity’.

Giddens’ (1990) argues that personal trust depends on interpersonal interaction between individuals. It is based on personal familiarity, and may be contrasted with system trust, which is trust in the reliable functioning of certain systems, and which does not rely on face-to-face interaction. For Giddens (1990), system trust is trust in abstract principles, such as ERP or systems of technical or professional knowledge that are seen to guarantee individual expectations. Giddens (1990) tends to be concerned with trust in highly abstract systems and equated abstract systems with societal and organizational institutions, such as legal, educational, political and professional bodies. In this respect, confidence in accounting-based ERP systems or the effects of major societal institutions are both examples of systems trust. Trust, therefore, can be interpreted as the processes in which someone (the trustor—the subject of trust) has trust in someone or something (the trustee—the object of trust) in some respect and under certain conditions (the context) (Coad & Glyptis, 2014). This study examines how the accounting-based ERP organizational change has created uncertainties, or disrupted what Giddens (1984) “ontological security”, and consequently make organizational members to cast doubts on the trustworthiness of the trustee.

Methodology and data collection methods

This study examines the transformation processes of a UAE organization towards customizing its existing practices in line with an ERP system’s “built in” practices. Since the study examines how the organizational members’ behaviors are intertwined with ERP systems during the process of organizational change, the interpretive case study methodology seems an appropriate approach to follow (Scapnes, 1990; Yin, 1994). The data collection methods included semi-structured interviews, documentary evidence and direct observation. Date was collected during 2009-2010, and there were some follow up interviews during 2011. For confidentiality, authors name the organization undergoing the change as “Alfa”. The use of multiple sources of evidence not only corroborates the study findings but also enables researchers to reach a coherent interpretation of a particular case.

The ERP implementation processes in Alfa

Since its inception, “Alfa” purchased an accounting system, named “Delta”, to automate the processes in the Finance Department (FD). Delta was supplemented with another software named as Logsis to provide a full account of the required accounting information. A fundamental problem was the weakness of these systems’ database. The MIS Department System Administrator stated:

“There is no integration between these two programs; there is more than one database – one for account receivables, namely Logsis and another one for accounting, namely Delta. In addition, data security under both programs is very low almost no security exists.”

Because of the above weaknesses, “Alfa” top management decided to adopt the ERP system. The Head of FD stated that:

“A decision was taken by top management to implement the ERP system module in the FD.”
Alfa top management used the language of efficiency, associated with the advanced technology to convince “Alfa” employees to adopt the ERP. For “Alfa” top management, the ERP system will cut cost. The automated system is expected to reduce manpower and consequently reduce the organization’s costs. The Vice CEO of Finance stated that:

“There were simple, easy to use, inexpensive, and did not need too many manpower. We did not expect that the new systems would be costly and need to increase manpower. We had to deal with the new ERP system problems because they are very important for the image of our organization.”

After forming a Steering Committee to monitor the ERP implementation processes, “Alfa” had two ERP project managers, first, a Project Manager (PM) affiliated to the steering committee and oversees the implementation of ERP system, second, the ERP system Manager affiliated to the FD and oversees the accounting-based ERP system customization problems. Because of the existence of different individuals in charge of accounting-based ERP system customization problems, the ERP system implementation was delayed. The PM stated:

“Any successful project needs full responsibility and a single manager in charge of the system until its completion. I lost control over the ERP finance module and this may have caused a delay in the implementation processes.”

Giddens’ (1984) notion of “dialectic of control” is evident here as shown in the above situations. The ERP system manager’s accounting technical knowledge and the FD “know-how” of “Alfa’s” accounting routines become, as Ocasio (1999), a source of organizational inertia and a guide for organizational transformation and change. Both used their power, i.e. technical knowledge and “know-how” of the accounting routines, to shift the accounting-based ERP implementation processes from the hands of the PM to their hands, i.e. FD and ERP system manager. The FD holds Alfa’s “know-how” which is embedded in the organization’s routines. The ERP system manager possesses the technical “know-how” and solutions of accounting-based ERP system customization problems. In fact, both have the power to deal with the organization’s uncertainties resulted from the implementation of ERP system accounting module. Yet the PM utilized his hierarchical authority to bring back the power s/he lost. The Head of FD mentioned:

“The PM refused to grant a full access to the ERP system Manager in FD. Consequently, the authority of the ERP system Manager in the FD became very limited.”

Alfa routinely applies the UAE governmental accounting rules. Once the ERP accounting module is introduced, the FD employees raised many concerns about that module because it does not match with the existing governmental accounting routines. The Head of FD commented:

“The ERP system accounting/finance module has no relation to what we do. It is a governmental accounting systems based on the American system. Our governmental accounting has different rules and regulations that do not fit with the ERP system accounting module.”

The ERP system Manager stated that:

“Fund accounting was not available in the old system. It is a unique feature in the ERP finance module. Users had problems with this new feature. They resisted that new feature because their responsibilities will increase.”

There is a misfit between the ERP accounting/finance module best practice and Alfa’s existing accounting routines. One FD employee gave an example of how “Alfa’s” accounting routines were kept yet circumvent around the new module. The employee said that:

“Now we are trying to play around the ERP system modules. We are adjusting and customizing our requirements according the ERP system module functions. It should be the other way around.”

Alfa’s employees had personal and system mistrust because of the ERP system functional problems, the ERP system database security, and the accounting-based ERP system controlling processes. The PM stated that:

“The ERP system vendor was not able to do the list of users’ requests because either the system did not support these requests or these requests were going to be costly to “Alfa”.”
The ERP system Manager also added that:

“A high level of customization was required at the FD. FD requested too many missing functionalities that the system has to incorporate.”

On the one hand, the ERP system experts (PM and ERP system manager), see that the customization level is very high at the FD. On the other hand, FD members believe that those experts do not have the accounting background, and therefore they should not trust what they say. One of FD employee said:

“It is a big problem particularly the project manager is not an accountant and does not have the sense of what the accounting and FD talks about.”

The above quotes show that Alfa’s employees questioned the technical knowledge of the ERP system PM who represents what Giddens (1990) calls an access point to the system. Furthermore, FD employees through their face-to-face contacts with the PM and ERP system manager did not feel that the ERP system is a trustworthy one. Their trust in the ERP system was undermined, and therefore they were the subject of what Giddens refers to as “ontological insecurity”. The RD employees had a number of technical complaints that casted doubt on trustworthiness of the ERP system. One employee commented:

“The ERP customer accounts module required us - “Alfa” employees - to perform too many tasks manually. For example, if a customer changes his/her order, we cannot do that transaction (i.e. change) directly through the ERP system, we have to do it manually and feed the consequence of the customer order changes to the system.”

Another RD employee complained that:

“The ERP system module does not keep historical records of activities performed on the customer account. The system only keeps the results of the last transaction performed.”

A Customer Officer, in the RD department, raised another major issue related to the number of screens/windows/interfaces which must be competed to finish a single task. Once of these Officers stated that:

“Although we have to use several screens to perform a single transaction, the ERP system module only allows opening one screen at a time.”

The Head of RD also expressed:

“Logsis was a much better system. We have never trusted the ERP system module. Until now, we double check every output from the ERP system module because we are not sure whether the figures are correct or otherwise. Some mistakes were found in the ERP system module output. We still rely on Logsis as a reference point to check customer accounts established before the implementation of the ERP system module.”

The ERP system Manager commented:

“One of the new accounting/finance module advantages is that it provides higher security and higher level of authorization and control-ability through separation of duties.”

One of FD employee commented on this point saying:

“Assigning too many tasks related to the same transaction among too many members lead to the creation of perception of a total mistrust among the members operating on the system.”

Discussion and conclusion

The case study findings provide insights that inform: 1) how the object of change (accounting-based the ERP) is acted upon as sources of trust during processes of organisational change; 2) how forms of personal trust and system trust were implicated in the introduction and implementation of the new system; 3) how the new system altered the power relationships across Alfa’s employees and 4) how the new system intermediated and provoked employees’ feelings of trust and control during the customization processes. The case study evidence shows that the accounting-based ERP system created a discomfort episode, which facilitated Alfa employees’ reflexivity and critical reflection in re-assessing the pre and post ERP system ways of thinking. The accounting-based ERP organisational change enabled Alfa employees to reflect on
the processes of change and to assess the trustworthiness of the new system, the motives behind the transformation processes and consequently assessing the risks associated with such transformation. To recall, Alfa’s top management purposively imposed the new system to create a new business image. The top management had a trust on the new system expressed in the languages of efficiency, effectiveness, cost reduction, single shared database, systems integration and improved performance and acted on this trust to make sense of its decision to adopt the accounting-based ERP system. Nevertheless, these causes of trust turned to be sources of mistrust in our case organisation. To recall, the ERP system is costly to adopt, required highly skilled and knowledgeable employees and lack many operational benefits promoted under the banner of “automation” such as better data security and less workload.

The case study findings show the intertwined relationship between accounting-based ERP system and feelings of trust during the processes of organisational change. The new system created a complexity and uncertainty across Alfa’s employees because it requires system users to have the knowledge which they do not possess. To recall, Alfa’s employees lacked the technical knowledge of accounting-based ERP system, the ERP system PM lacked the technical knowledge in accounting, and this situation created feelings of uncertainty, organisational instability and consequently mistrusting in the new system. Since it is very difficult to separate the trust invested in the specific people who represent the expert systems (personal trust), from the trust placed in the institutional mechanisms themselves (system trust) (Giddens 1984; 1990), Alfa’s employees questioned and mistrusted the top management motives for change. To recall, they felt that top management motive for ERP change is to reduce costs through downsizing and reducing manpower (i.e. labor).

The accounting-based ERP system is rooted at the very heart of the conceptualization of stability and change for which Giddens (1984) suggests that it is being based on the repetition of routinized patterns of behaviour, and therefore a change requires a slow drift away from a given practice or set of practices to another set of regularized behaviour. Although Alfa’s top management forced the implementation of the accounting module of the ERP system, the module customization processes reinforced the pre-ERP system’s routines. For instance, interviewees had to customize their work procedures and develop workarounds for the ERP system. In other words, they aimed to keep pre-ERP system routines while allowing the ERP system to function.

Although the study contributes to researchers interested in investigating political behaviour during the implementation of accounting-based ERP system, it has some limitations that provide opportunities for future research. First, the study explored how top management was persistent in its approach to implement the ERP system in a short timeframe, yet it is of importance to explore the effects of adopting the ERP system on users’ attitudes after a period of implementing the new system (i.e. longer timeframe effect). This exploration goes beyond the current study and represents an area for future research. Second, the study paid attention to “Alfa’s” employees’ political behaviour and their feelings of trust and control. Further research is recommend to examine the same yet across different stakeholders, inside and/or outside the organisation, interested in the implementation of ERP systems. Third, the study is a case study in emerging economy, the UAE, and therefore with limited generalization of the study findings. What mitigated this limitation is that our study is unique in that it has shown how power, trust and control are intertwined during accounting-based ERP system implementation in a non-Western context. Hence, our paper contributes to the limited number of studies exploring the political behaviour associated with the implementation of the ERP systems in Europe and North America. An important avenue for future research would therefore be to conduct cross-cultural studies that compare our findings with those ones in Western cultural settings.

The study has a number of implications to the understating of power, trust and control during organisational change. The case study has illustrated how trust (whether personal trust or system trust) plays a pivotal role in reinforcing the organisation power to change, and how the mistrust has become a source of power hindering organisational change. To this, the study adds to Fincham (1992) and Hardy (1996) frameworks of power since they do not underscore the power of “trust and/or mistrust” and the antecedents of such “trust and/or mistrust”. Fincham (1992) framework addresses institutional power, managerial power, and processual power which incorporates the micro politics of coalition formation. While Hardy (1996) framework of power incorporate four dimensions of power: power over resources, power over decision making processes, power over meaning through a dialogue to influence individuals perceptions, cognitions and/or preferences to convince them that change is ‘desirable’ and/or ‘legitimate’,
and power of the system deeply embedded within the organisation while being supported by the ‘unconscious acceptance’ of existing values, norms, cultures and structures. The study theoretical framework and the case study findings have shown how trust is intertwined with Fincham (1992) and Hardy (1996) frames of power and what are the pillars that lie behind organisational trust and/or mistrust through the lens of Giddens’ (1979, 1984) structuration theory.

To recall, the power of trust/mistrust lies on the individuals' need for ontological security and uncertainty avoidance while being able to critically reflect, understand, monitor and evaluate what is going on during the process of organisational change. Trust, therefore, is a basis of power yet it is not necessarily sufficient to achieve the intended outcomes. Trust is understood as processes which incorporate both antecedents (reasons) and consequences for the individual’s choice of actions and relationships with other individuals and groups. This study has shown this dynamic view of trust and has contributed to the understanding of evolving trust relations and their outcomes during accounting-based ERP system implementation processes where multiple individuals were involved in networks of trust relations.

Researchers interested in organisational power can build future research upon our contributions in the context of accounting-based ERP systems. They can draw on our work to get a better understanding and appreciation of how political behaviors emerge and intensify during the implementation of accounting-based ERP organisational change. In this regards, this study pursued a line of critical management accounting research which connects empirical findings to a theoretical framework informed by Giddens (1979, 1984, 1990) while explaining paradoxical findings (Alawattage et al., 2017). Although the study relies on structuration theory, the theory is not free from criticisms. Critical realists criticize Giddens (1979, 1984) structuration theory because of its conflation of structure and agency and his resolution by offering the concept of “duality of structures”. What mitigates this criticism is that this study examined the “the position-practice relations” advocated by Ashraf and Uddin (2015) yet informed by Giddens notions of trust, ontological security, agents reflexivity, dialectical of control, agents knowledgeability and capacity to change through allocative and authoritative resources. Future research can pursue similar line research relying on Giddens’ (1979, 1984, 1990) notions yet informed by critical realists approach.

References


