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# A STRUCTURATION VIEW TO INVESTIGATE THE INTERACTION BETWEEN MANAGEMENT ACCOUNTING PRACTICES AND CORPORATE SOCIAL RESPONSIBILITY

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## Abstract

This research employs structuration theory (ST) as the theoretical framework to examine the interaction between management accounting practices and sustainable corporate social responsibility (CSR). The results confirm that structuration theory recognizes that firm structures can influence human actors' behavior. Simultaneously human actors can reshape the firm structure based on modalities which are interpretive schemes, facility or resources, and norms. So, this theory sheds light on the role of agents' action as a crucial element in the successful implementation of management accounting practices which is ignored. Further more, this research pointed out the various effects of the different structures that were proliferated from the interaction between management accounting practices and CSR on the financial statements presented in the annual report of the target company which is subject for the case study, during the years 2017-2019. Hence, it reflects the real impact of these structures have on financial numbers.

***Keywords:*** Structuration Theory, Corporate Social Responsibility, Management Accounting Practices, Performance Measurement, KPIs

## 1. INTRODUCTION

Nowadays, the notion of corporate social responsibility (CSR) has been found as the main theme in publications, articles, magazines, newspapers, international conferences, and books. They largely describe the enormous benefits gathered by firms from engaging in CSR initiatives and undertaking different social and environmental issues. Also, it warns firms of the risks they will face as a result of poor CSR performance. CSR programmes encourage firms to be responsible for advancing and addressing social and environmental challenges. So, the firm will gain the pride of being involved in various social and environmental matters which is translated into prestigious or more influence in the surrounding society. As a result, CSR is regarded as an integral part of successful business firms.

With the advent of globalization, advanced manufacturing technology, natural environment disturbances, and intensive competition, green movements, and pressure groups, the need for CSR report has emerged. However, management accounting has neglected these external changes. As traditional management accounting systems were concerned only with short-term profit maximization to owners and failed to consider the measurement of various social and environmental costs. As a result, inadequate information is generated. So, the question now is whether management accounting practices that have been restricted by firm boundaries can respond to such changes.

Hopwood (1996) was one of the first management accounting researchers who called for the need to consider social, environmental, and organizational changes while doing management accounting research.In 2009, he advocated that accounting has already started to consider environmental matters (Hopwood, 2009). Also, Contrafatto and Burns (2013: 350) confirmed that accounting and reporting on social and environmental aspects became common practices for most leading firms. Consequently, the definition and role of management accounting should be broader to consider the various social and environmental matters.Thesedays, firms are under pressure to be more socially and environmentally responsible. Managers need to reconsider their internal structure, processes, and activities to respond to these dynamic changes. In other words, management accounting practices should be shaped with the change in firm structure, process, activities, technology, competition, and environment.

Over decades, research in the area of management accounting relied upon different social theories to enrich the understanding of management accounting in its social context. Examples of these social theories are institutional theory, new institutional sociology, structuration theory, and actor-network theory.

There are a wide variety of theoretical frameworks which were applied to examine CSR. Several studies employed institutional theory to explain different CSR accounting and reporting practices (Bebbington, Higgins, & Frame, 2009;

Contrafatto & Burns, 2013; Contrafatto, 2014; Bouten & Everaert, 2015; Elbasha & Avetisyan, 2018). Another popular theory used in CSR studies is legitimacy theory to focus on CSR disclosure (Wilmshurst & Frost, 2001; Villiers & Staden, 2006; Cho, Michelon, Patten, & Roberts, 2015; Michelon *et al.*, 2015; Hassan & Guo, 2017; Li, Haque, & Chapple, 2018). While other studies explain the relationship between environmental performance and the level of environmental disclosure based on socio-political theories (Clarkson *et al.*, 2008; Dobler, Lajili, & Zeghal, 2015). However, despite their importance in exploring the various CSR topics, there is little evidence existed in the literature on addressing the use of ST in the area of CSR.

In the current research, we go beyond these earlier studies and address or investigate the interaction between management accounting practices and CSR from ST perspective. As Barley & Tolbert (1997) acknowledged that ST is a process theory that focuses on the processes or the dynamics by which structures emerge from, influenced, reproduced, and altered, this issue is largely ignored by institutional theorists. So, the researchers propose ST because it has demonstrated its strength in considering the interaction between agency and structures of signification, domination, and legitimation which is also called the idea of the duality of structure. As structuration recognizes that firm structures can influence human actors' behavior or actions, at the same time human actors can reshape the firm structure based on modalities which are interpretive schemes, facility or resources, and norms.Hence, ST's strength lies in its ability to provide greater visibility into the process of the interaction between management accounting practices and CSR. Therefore, this research is aiming to investigate the relationship between management accounting practices and CSR, examine the ability of structuration theory (ST) to study this interaction.In pursuit of this aim, this research addresses four central research questions:

RQ1: What are the main reasons that create the need for CSR?

RQ 2: What are the constituents of CSR?

RQ 3: How management accounting practices are shaped by organizational changes?

RQ 4: Why and how ST can explain the interaction between management accounting practices and CSR?

Our central finding in this research is that this theory sheds light on the role of agents' action as a crucial element in the successful implementation of management accounting practices which is largely ignored. Also, this research displayed the reflection and the effect of those structures proliferated from the interaction between management accounting practices and CSR on the financial numbers.

The organization of the research is as follows: section 2 presents our motivation. Section 3 addresses the proposed framework for the interaction. Section 4 explains our empirical procedure. Section 5 clarifies the details of data analysis. Section 6 describes the concluding remarks. Lastly, we conclude in section 7 with some suggestions for further research.

## 2. MOTIVATION: A LITERATURE REVIEW

In this section, we present a critical review of thevarious applications of ST in accounting research, management accounting practices, and CSR areas.

### 2.1. The developments of social and environmental accounting research

There are major studies that significantly contributed to the evolution of social and environmental accounting research for example; (Mathews, 1996;Gray, 2002; Epstein, 2004; Parker, 2006; Deegan, 2017).

The researchers may conclude that the previous studies reached approximately the same conclusion that the 1960 and $1970_s$ represent the birth and evolution of the social accounting concept. In the $1980_s$ there was a great concern given to environmental perspective. Besides, the $1990_s$ represent the development of environmental accounting. Finally, the $2000_s$ represent a revolution in reporting through incorporating social and environmental issues in sustainability reports.

Although many researchers were interested in the area of the developments of social and environmental accounting research, yet other researchers began to raise certain concerns about accounting for social responsibilities. One of these researchers who raise concerns is Danielle Thornton which was then followed by four critiques who are: (Cho & Patten, 2013), (Deegan, 2013), (Gray, 2013), and (Spence *et al.*, 2013).

Thornton claims that accounting for social responsibilities is not accounting. This means that accounting cannot be broadened to include social responsibility issues. This is through acknowledging the fact that firms have to measure and disclose their obligations to society concerning environmental disturbances. With respect to his opinion, this is the responsibility of the resource sector, not the financial one. (Thornton, 2013)

Gray (2013) replied to the concern presented by Thornton by positing that, financial accounting is economically oriented and there is no place for social and environmental issues. Also, Cho and Patten (2013) and Spence *et al.* (2013) thought that accounting can consider the various emerging environmental issues, but not through financial accounting concepts. The evidence they present is the numerous environmental accounting research that addressed the use of stand-alone reporting instead of financial accounting. Finally, Deegan (2013) believes that financial reporting as represented in different frameworks and accounting standards act as an obstacle that hinders the ability to provide a significant contribution in addressing the social and environmental performance of the firm. Recently, the studies of Corazza (2018) and Ferry & Lehman (2018) supported the new trend towards accounting and reporting for social and environmental aspects.

In conclusion, the researchers confirm that the emergence of the previously displayed types of accounting which are social and environmental accounting are considered important challenges to the accounting profession. As well, they are vital prerequisites for the successful implementation of the CSR concept among firms. Hence, CSR can be defined as a set of responsible actions taken along the different economic, environmental and social pillars to achieve the overall community welfare. However, this research will focus only on the environmental and social pillars. Therefore firms that successfully addressed the different social and environmental matters and integrated the various CSR perspectives into their core process will achieve and maintain a sustainable competitive advantage.

For a firm to successfully adopt this concept, it needs fundamentally to identify, communicate, monitor, and improve its performance along with the different CSR perspectives. Therefore, management accounting practices can capture, quantify, disclose and control the different CSR perspectives.

### 2.2. The change in management accounting practices to support CSR

Management accounting practices presented in performance measurement, reporting and control practices support many different areas, one of these areas is CSR, and this idea will be discussed in the next sub-sections.

**First, performance measurement practice and CSR**: Throughout history, performance measurement has been fundamentally applied to assess the success of firms (Liu *et al.*, 2014). Over years, there was a growing realization that the traditional performance measurement systems suffer from many problems and drawbacks. They were criticized because they relied on financial measures only (Munir & Baird, 2016), lack of strategic focus, focus on minimization of variance instead of continuous improvement, internally not externally focused, and finally irrelevant for planning and control purposes (Melnyk *et al.*, 2014).

As a result, traditional performance measures have been replaced with $KPI_s$, that focus on non-financial as well as financial measures linked to firm's business strategy (Franco-santos, Lucianetti, & Bourne, 2012;Bourne, Melnyk, Bititci, Platts, & Andersen, 2014), and multi-dimensional frameworks. (Kaplan & Norton, 1992; Kennerley & Neely, 2006; Bourne *et al.*, 2014). For example, **Sustainable Balanced Scorecard** (Butler & Henderson, 2011;Gadenne *et al.*, 2012; Sands, Rae, & Gadenne, 2016), **Performance Prism** (Neely, 2001; Najmi, Etebari, & Emami, 2012; Bourne *et al.*, 2014), **The Global Reporting Initiative** (Gray, 2006;Clarkson, Li, Richardson, & Vasvari, 2008;Smith & Sharicz, 2011;Diouf & Boiral, 2017), **Dow Jones Sustainability Indexesand Financial Times Stock Exchange** are considered powerful social responsibility indices (Adams & Zutshi, 2004; Lopez, Garcia, & Rodriguez, 2007; Elving, Golob, Podnar, Ellerup-nielsen, & Thomson, 2015). The objective of such frameworks is to help firms develop a set of financial and non-financial measures that reflect the different objectives and assess firm's performance adequately (Kennerley & Neely, 2006).

**Second, reporting practice and CSR:** The firm that successfully considers sustainable CSR concept and implements different economic, social, and environmental initiatives, needs next to transparently tracks and discloses its performance. A sustainable CSR report represents a medium for transparently communicating the different activities accomplished by the firm and their impact on the firm stakeholders.

However, Nazari, Hrazdil, and Mahmoudian (2017) acknowledged that the communication of CSR performance through CSR reports remains voluntary and unregulated by the existing accounting standards. So Miles and Ringham (2020) addressed a major drawback that stems from this voluntary unregulated practice presented in the failure of this report to provide a complete transparent picture regarding the different corporate impacts. This is because management can freely manipulate the content of this report through the choice of certain issues to include over others, or completely avoid issuing this report without any further reasons.

**Third and last,control practice and CSR:** Traditional management control systems were proliferated to align the firm structure with the economic goals to enhance the economic performance (Laguir *et al.*, 2019). However, there is a growing awareness among firms about the importance of society's satisfaction on their overall socially responsible contributions and their impacts on the broad range of society stakeholders' (Adams & Frost, 2008). Therefore, firms have to utilize CSR impact data which is derived from their sustainable CSR performance measurement systems, clear benchmark and sustainable CSR reports, to exercise the necessary control and make informed decisions.

Thus, firms need to successfully adopt a management control system to embed sustainability principles into their daily practices. This is because the essence of control practice is to monitor the firm's progress in achieving its objectives through the continuous track of the economic, social, and environmental indicators to get a clear view regarding the firm's performance in these areas. According to Epstein and Roy (2001: 600)the management control system's role is to provide feedback information concerning the various social and environmental impacts, sustainability performance (at all organizational levels), sustainability initiatives, stakeholders responses, and the overall firm's financial performance.

Furthermore, Songini and Pistoni (2012) confirmed that the driving force for improvement comes not only from strategies but also should be derived from actions and measures. Hence, management control systems reshape people's actions and practices toward the achievement of the firm's objectives and enhance its strategy. Therefore, they put the firm on the right way towards corporate sustainability and competitiveness. (Gond, Grubnic, Herzig, & Moon, 2012; Laguir *et al.*, 2019 "modified")

In brief, the successful consideration of CSR impacts and their integration into the different management accounting practices, enables the firm to effectively manage its relation with different stakeholders. Additionally, it improves the firms' CSR performance which guarantees the overall society's welfare.

## 2.3. The application of ST in accounting research

ST is useful in helping accounting researchers in interpreting their research results. This section will explore and review the application of ST in the accounting research field.

No doubt that Rebert and Scapens (1985) are the pioneers who introduced the application of ST in the accounting research field (as stated in: Englund, Gerdin, & Burns, 2011; Englund & Gerdin, 2014). Subsequently, ST encouraged researchers to investigate how and why management accounting and control systems develop overtime and the reasons beyond the resistance to change in management accounting practices (Macintosh & Scapens, 1990; Scapens & Roberts, 1993).

Ahrens and Chapman (2002) seek to understand the day-to-day operations of performance measurement systems and their relationship to accountability in a U.K. restaurant chain. While Buhr (2002) used structures of signification and legitimation to explore the motivation beyond the initiation of environmental reports in two Canadian firms of pulp and paper. Then, Conrad (2005) investigated the implications of accounting systems and accountability systems as vital management control systems.

Later work by other researchers (e.g. Busco *et al.*, 2007; Englund & Gerdin, 2008) studied management accounting in its social context. Recently Englund *et al.* (2011), Conrad (2014), and Englund & Gerdin (2014) continued to discuss the value of ST in accounting research over years.Lately Parker and Chung (2018)contribute to social and environmental accounting research by focusing on the internal organizational processes of social and environmental strategizing and control implementation.

From the previously discussed literature, the researchers can conclude that there are different and useful applications of ST in the accounting research field over years. These applications provided vital evidence of the importance of this theory in exploring the different issues that evolved in accounting research. However, there is little evidence available in the literature regarding the application and use of ST in the interconnected areas of performance measurement, reporting, control, and CSR. In sum, we attempt to take a step on that path and presents ST as an analytical framework that provides an important opportunity to investigate the interaction between management accounting practices and CSR.

## 3. A structuration framework in the context of the interaction between management accounting practices and CSR

The researchers in this section will be exploring the idea of the duality of structure and the interaction of structures of domination, signification, and legitimation, within management accounting practices, and the way agents organize, produce, and reproduce management accounting practices to support the achievement of CSR value creation to all stakeholders.

The following figure 1 depicts the research's structuration framework in the context of the interaction between management accounting practices and CSR:

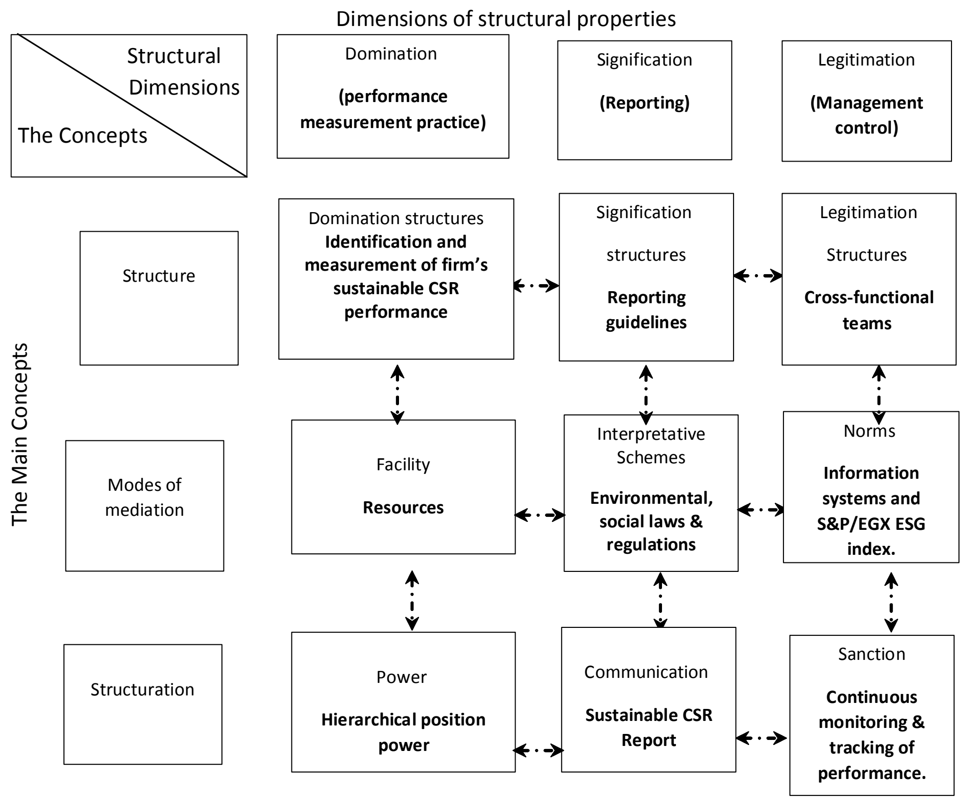


**Figure 1: Theorizing the interaction between management accounting practices and CSR through ST lens**

According to the previous figure, ST provides three dimensions of structural properties which are domination, signification, and legitimation structures. Domination structures refer to resources, while signification and legitimation structures refer to rules.These structures interact with each other and with three concepts which are the structure, modes of mediation, and structuration, to provide the elements that represent the result of the interaction between management accounting practices and CSR within the structuration theory framework.

Management accountants as social actors are involved in structuration through three structural dimensions of interaction in social systems which are domination, signification, and legitimation structures, (Rao & Bargerstock, 2011). Domination structures refer to performance measurement practice. The need for a new performance measurement system capable of providing a new kind of accurate sustainable information is likely to evolve, to meet the needs of different stakeholders' groups. While Signification structures refer to CSR reporting practice in order to communicate the necessary the results of various environmental and social activities and operations carried out by a firm during a specific period to different stakeholders. Finally, Legitimation structures refer to management control. According to Wickramasinghe & Alawattage (2007), management control means those firm's arrangements and actions designed to facilitate its employees to achieve better performance with the least unintended consequences.

The three main concepts are structures, modes of mediation, and structuration. According to this research, structures are rules and resources that bind management accounting practices, which are represented in rules and resources that govern, measure, communicate and control a firm's performance along with the various CSR aspects. While modes of mediation are represented in actions and activities routinely produced and reproduced by human actors over the different management accounting practices. Finally, structuration refers to the process whereby human actor draws on structures to maintain or make changes over management accounting practices to support the achievement of sustainability goals.

The three structures of domination, signification, and legitimation are linked with each other. The performance measurement practice represented in domination structures provides the necessary performance information that is capable of reflecting a fair view of the firm current situation. This information is used by knowledgeable agents to inform reporting practices depicted in significant structures to prepare CSR report. After the firm's human actors prepare this report, it represents an attempt of the firm to communicate its social and environmental impact to different stakeholders in a transparent manner. Then, knowledgeable actors use the information obtained from different structures to exercise the necessary control over the firm's processes and activities, which are referred to as legitimation structures. Lastly, human actors monitor and track a firm's performance, to take decisions and provide recommendations to reduce the negative impacts. Then, they can achieve continuous improvements in the firm structures and the firm's business environment as a whole.

The results of the interaction between the three dimensions and the three concepts are divided into three outcomes which are: outcomes impacting domination structures, outcomes impacting signification structures, and outcomes impacting legitimation structures.

## First, outcomes impacting domination structures

**Domination structures:** The growing sensitivity towards social and environmental issues, pressured firms to become socially and environmentally responsible when they implement their business activities. Hence, they face the challenge of identifying and measuring their performance from social and environmental perspectives. So domination structures are reflected in identifying and measuring the firm social and environmental performance.

**Facility:** Human actors use resources depicted in materials and equipment to accomplish the various activities needed in the firm.

**Power:** Refers to hierarchal position power, managers at all levels of the firm hierarchy can accomplish changes in the firm's internal and external environment.

## Second, outcomes impacting signification structures

**Signification structures:** The increasing demand for firms to be transparent regarding the different social and environmental aspects, leads to the emergence of various reporting guidelines. Signification structures are these various reporting guidelines. For example, the GRI sustainability reporting guideline is one of the most famous reporting guidelines in the area of CSR reporting.

**Interpretive schemes:** Represent the environmental, social laws, and regulations developed and organized by governmental authorities. There are various laws introduced to protect the environment and achieve social welfare. These interpretive schemes represent the stocks of knowledge and principles considered by human actors to prepare valid and reliable CSR reports.

**Communication:** Communicating about CSR activities means providing the different groups of stakeholders with the information they need regarding the different social and environmental aspects of the firm in a suitable form which is a CSR report.

## Third and last, outcomes impacting legitimation structures

**Legitimation structures:** The main goal of the firm may be sustainable value creation to all community members. Also, the fast-changing business environment with fierce competition and the need for new kinds of information produced by developed information systems. All these factors in combination led to the evolution of the idea of cross-functional teams as the legitimation structures that ensure the achievement of accepted behavior and control within-firm settings.

**Norms:** Are rules of behavior that reflect or embody values, either prescribe a certain behavior or forbid it (Rao & Bargerstock, 2011: 55).Information systems andStandard and Poor's/ Egypt Stock Exchange Environmental Social and Governance (S&P/EGX ESG) index together act as the main normative structures. As they represent a combination of various interrelated components that guide human actors in the process of collecting, storing, creating, and providing useful information to support decision making, coordination, and control within-firm settings.

**Sanction:** Depicted in continuous monitoring and tracking the performance of human actors, then suggesting recommendations for improvements.

From the previous discussion, the researchers applied management accounting concepts that are related to the interaction between management accounting practices and CSR to the core constructs of ST. As domination structures were employed to provide clear means to identify the various CSR initiatives and also the mechanisms through which they measure their performance. These domination structures in turn lay the foundation for the related disclosure in signification structures, and the continuous improvement depicted in legitimation structures. The use of ST to understand the process of change in management accounting practices to consider the various CSR activities, measure, report, and control them, represents a useful attempt to incorporate sustainability concerns into management accounting practices and in the whole firm business environment.

Also, this theory sheds light on the important role human actors' play in the successful implementation of various management accounting practices. As Conrad (2014) highlights the idea of the role agents can be brought into focus has been neglected by researchers. The employment of interpretive research enables us to focus on the human actors' actions as an important element in the function of management accounting practices, which is ignored by functional research. AlsoWickramasinghe and Alawattage (2007)acknowledge the functionalists' concern regarding the inactive role of human actors in the function or dysfunction of the management accounting systems. From our point of view, this means that they largely ignore the important role of agents' action in the successful implementation of various management accounting practices, and this idea is highlighted in our research. Therefore, this research changed the old orientation that considers management accounting as tools that perform a certain function and its success depends on the efficiency of these tools irrespective of human actors' role to a new one that considers human actors as a crucial pillar that guarantees management accounting success. As a result, this framework provides an important opportunity to explore such relationships clearly and in great detail within its social context.

## 4. RESEARCH METHOD

According to the nature of the research objective which is theoretically informed by Gidden's ST, the research will adopt the interpretive perspective. In other words, the research employed a qualitative research technique for data collection and analysis.An interpretive perspective is a research tool used to explain management accounting practices, a belief that the practices of management accounting are outcomes of shared meanings of organizational actors. Interpretive researchers believe that rationality is an interpretive project rather than a universal reality that can be seen in every organization. (Wickramasinghe & Alawattage, 2007: 18).

Besides,this research employed a case study method focusing on an exploration of a single unit presented in a leading Cement companies that is a part of a prominent global cement chain in Egypt[1]. It involves a collection of data through semi-structured interviews, in semi-structured interviews the researchers will have a list of themes and questions to be covered. The researchers believes that this type of interview is suitable to enrich my research. As it enables us to add, omit, and change the order of the questions according to the circumstances that occurred during the interview. Also, the researchers depend on the examination of relevant documents, such as the firm website, the firm annual reports, online resources presented by the firm, other internal documents, media accounts, and government publications.

For data analysis process, the researchers utilized categorization of meaning analysis. This analysis is implemented through developing categories that were derived from the keywords presented in the theoretical framework, then attach these categories to the meaningful data. So categorization analysis is useful in supporting the interpretation of research data. Finally, concerning the assessment of the quality of qualitative research, the criterion of validity is useful in assessing the quality of the research. validity can be defined as the extent to which an account represents the social phenomena to which it refers (Silverman, 2013). The research employed triangulation as the suitable validity test of this research. So, the researchers adopted semi-structured interviews with detailed handwritten notes taken by them during these interviews and examination of relevant documents as two different qualitative data collection methods to compare the consistency of data obtained.

## 5. DATA ANALYSIS

This section presents the case study findings and their interpretations based on ST using data of the target company that would help in understanding the human actors' behavior and identifying the different relationships that emerged from the data collected and the interviews conducted. So data analysis is based on the following four sub-sections: the first is identifying the exogenous conditions that affect the firm structure. While the second addresses "the target company" agency embraces various sustainability initiatives. The third reflects the knowledgeable actors' actions toward the reshaped firm structure. The fourth and final one is the impact of embedded sustainability initiatives on CSR disclosure practice and their interplay.

### 5.1. The exogenous conditions that affect the target company structure

There are four strategic challenges faced by "the target company" as a social system to reshape its structure to incorporate sustainability pillars and take appropriate action to cope with these changes. The first is environmental disturbances presented in the huge $CO_2$ emissions released into the atmosphere due to cement production. The second is major economic shifts represent the actions taken by the Egyptian government in the form of the increase in fuel prices and the discount in energy subsidies. The third one is the strict governmental regulations, "the target company" adheres to law no. 4/1994 and its modifications issued by the Egyptian Environmental Affairs Agency (EEAA) which includes the governmental requirement to mix coal as the main fuel to power cement kilns. It also includes more restrictions on emissions and air pollutants. The fourth and final one is H sustainability commitment; since H Cement owns 55.1% of "the target company" which means that it is considered the parent firm of "the target company". H Cement supports the United Nations sustainable development goals, so these goals represent the catalyst for change in "the target company" to consider a wide range of corporate social responsibilities.

The previously displayed conditions affect the firm structure, so they influence and drive human actors' actions to implement various initiatives along with the different environmental, social, responsible production, safety, people, health, and product responsibility sustainability initiatives.

## 5.2. The target company agency embraces various sustainability initiatives

The reshaped firm structure is fully integrated with the firm strategy to achieve its main goal, mission, and vision. So the targrt company's strategy is committed to considering industrial efficiency and innovation, climate protection, decrease the consumption of natural resources, abatement of pollution, promoting local culture, and establish a continuous dialogue with all stakeholders. This strategy impacts both the firm performance and the measures selected.

The following paragraphs express in detail each sustainability category and the selected $KPI_s$ to assess the firm performance along with each one.

### *5.2.1. The target company environmental protection policy*

The targrt company is an environmentally conscious striving for the protection of its surroundings. The company dedicates a substantial part of its industrial investments to implement a comprehensive environmental policy. All its plants upgraded their certification to the latest ISO 14001/2015 standards and ISO 9001. so its domination structures include many projects completed and succeeded in the following areas:

**Climate protection:** The company as a member of the cement sustainability initiative (CSI) has to measure and report its $CO_2$ emissions according to CSI protocol. So it adopts a cost-effective innovative technology pathway to largely reduce the global $CO_2$ emissionsby 24% in 2050.

**Air emissions:** Cement production leads to different types of emissions released into the air such as dust, NOX, $SO_2$, $O_2$, CO, and physical properties. All plant emissions are carefully monitored using spot monitoring to measure all types of pollutants and water waste. The corporate manager confirmed this idea by saying that:

> "All our factories are connected with national monitoring for measuring industrial emission, which is controlled by the EEAA. This continuous emission monitoring (CEM'S) device sends two signals; the first signal is directed to the firm monitors and the second is linked to EEAA. The CEM measuring device provides its results to both the firm monitors and appears on EEAA devices. Also, the firm has no access to CEM'S device. This means that the firm cannot manipulate the results provided by CEM'S device".

He also added:

> "During 2018, we develop new monitoring device in all our plants to measure HCL, HF, and total organic carbon to comply with the environmental law requirements for the year 2015"

The company implemented various environmental initiatives to reduce the different types of emissions resulted from cement manufacturing presented in switching to alternative fuels, energy efficiency, reducing clinker-to-cement ratio, and innovative technologies.

**Water use:** The companyequips all its production sites with a water recording system like counters, to reduce water consumption.

Also, the company puts at the beginning of years 2017, 2018 & 2019 provisions for judicial disputes about L.E.12,816 million, L.E.11,656 million,and L.E.5,950 million to face potential problems like environmental damage or deterioration, because this industry is considered one of the most polluting industries in Egypt.

### *5.2.2. The target company social responsibility initiatives*

The target company is keen to establish a sustainable dialogue with all the local community particularly the community members who live around their plants. The manager provides a clear explanation of the nature of social initiatives by saying that:

> "The company puts education and health at its top key social responsibility priority and identifies the problems related to each sector and tries to solve them. Regardless it achieves profit or not, all employees feel a strong commitment toward serving all their society members' needs".

Moreover, it launched Go Green Initiative to spread the environmental awareness issues among the minds and behaviors of all its workers and their families.

### *5.2.3. The target company responsible production initiatives*

The domination structures involve various efforts to substitute fossil fuel with other types of energy primarily coal and alternative fuels which include 81% of the fuel mix in cement plants compared to 2016 which contain only 54%.Other initiatives include various cost-saving efforts that were directed to buying spare parts and consumables through sourcing from low-cost countries, quantity bundling, and teamwork with the technical department to achieve L.E. 28 million cost savings in 2017 and L.E.35 million in 2019. Also during 2019, the department saved about L.E. 5.6 million in expert commission and administrative fees. Finally, the procurement department also presented new suppliers and new sources of raw materials which lead to a total cost saving of approximately L.E. 12.4 million & 2.4 L.E. million in 2017 and 2019.

### *5.2.4. The target company safety policy*

The target company isconcerned to encourage safe working practices at all its plants to pride itself as one of the safest firms in the cement production sector. During 2017, the lifetime injury (LTI) frequency rate for employeesreach 0.89 in 2017, decreased to 0.4 in 2018, and reached zero in 2019, the severity rate of recorded injuries was 25.7 in 2017 and reduced to 12.1 in 2018 then came to zero in 2019. While the number of days lost was 145 in 2017 and fall to 57 days in 2018 then approached 0 in 2019. Whereas, during 2017, 2018, and 2019 the total case injury rate was 2.8, 2.3, and 0.9 including lost time injuries, fatalities, and medical treatment.

### *5.2.5. The target company health and product responsibility initiatives*

The target company considers health and product responsibility as a crucial issue as safety awareness. Health management is one of the firm's major concerns, there are different factors such as dust, silica, noise, and whole-body vibration all of which have negative impacts on the workers.

### *5.2.6. The target company' people initiatives*

The target company prides itself on its obligation to recruit the best talents in the Egyptian market. As well as, it develops a conductive positive work environment where employees continue to grow. Hence, the group successfully launches several initiatives to enhance the professional skills of all its staff members.

## 5.3. The knowledgeable actors' actions toward the reshaped firm structure

As displayed in the previous subsections. There are certain factors depicted in environmental disturbances, major economic shifts, the strict governmental regulations, and H sustainability commitment that contributed to structural changes in the target company, which influence human actors' actions to act in sustainable manner. Also, it implements various initiatives along different sustainability perspectives and measures the firm performance along these dimensions which is called domination structure. Over time, agents draw on modes of mediation depicted in consultants and equipment to modify the firm existing structures and create new structures, this idea is referred to as the duality of structure.

The target company incurred other expenses in the separate income statement which include indemnities and penalties of L.E.1,230 million, L.E.1,305 million and L.E.2,709 million at the end of 2017, 2018, and 2019, part of this amount results from the firm's environmentally polluting activities. As a result, the human actors perform various management control practices which are referred to as legitimation structures along the environmental, social, responsible production, safety, health, and product responsibility, and people categories to boost continuous improvement in the firm existing structures and develop new structures to achieve the firm's overall goal.

This continuous improvement spirit support legitimation structures, as all the plants successfully renewed the certification of ISO 14001 and applied a novel version of ISO 14001/2015 standards, and the group managed to get OHSAS 18001 certification at all their plants in years 2018 and 2019. Also, these structures are reflected in the form of various performance management practices which are economic circulation, innovative environmentally friendly technologies, water management plans, feasibility studies to explore the use of solar energy and other green sources, R&D to reduce $CO_2$ emissions, increase the use of coal and alternative fuels such as slag instead of clinker, setting ambitious targets for mitigation of unsafe working practices.

### 5.4. The impact of embedded sustainability initiatives on sustainability disclosure practice and their interplay

After the target company identifies, measures, and manages the various impacts, it discloses the resulting information in an additional separate section in the annual report, which is also known as the expanded annual report.

The specific nature of the CSR aspects that are addressed through the non-financial information means that it is difficult for one global body to describe the full content of the non-financial key performance measures in the annual report (Bayne & Wee, 2019). However, the target company follows a set of principles and reporting guidelines developed by Hin the context of compiling data relating to the key categories and the $KPI_s$ to increase the usefulness of the CSR section in the annual report. So the meaning of signification structures is identified through the firm efforts to communicate the information regarding its safety, health & product responsibility, environmental policy, responsible production, people, and social categories, to its stakeholders in a clear transparent manner.

The target company publishes the CSR performance information in an additional CSR section in the annual report. Subsequently, this report act as a catalyst for knowledgeable actors to search for ways to further implement various continuous improvement efforts to match the united nations' sustainable development goals and achieve H's commitment by 2030. So they set ambitious targets to be achieved in 2018, 2019, and 2020 presented in a

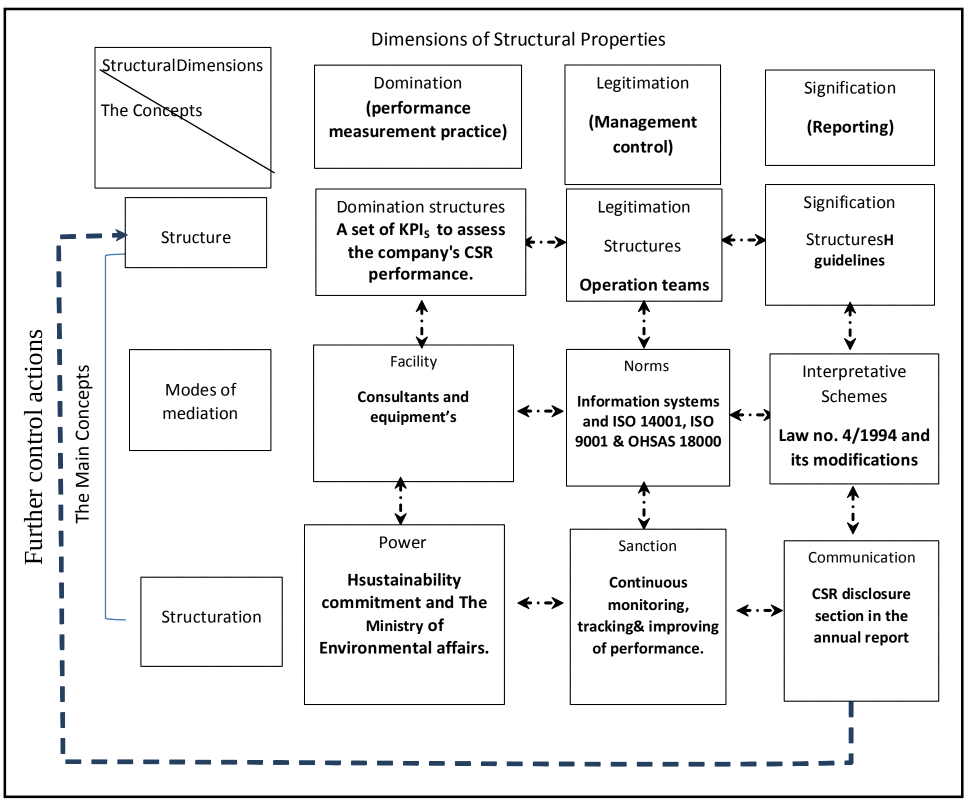


**Figure 2: A structuration framework of the interaction between management accounting practices and CSR at SC Firm**

more specific focus on community development, increase employee safety initiatives, lost time injury (LTI) reduction, and increasing the consumption of alternative fuels at all its plants to 20% by the end of 2019. As well, new alternative sources of electrical energy have been explored, including waste heatrecovery projects and solar energy facilities at its plant. The target is to proceed in the same objective with adding the possibility of waste heat recovery projects in 2020.

This conclusion is also supported by the idea of the duality of structure, agents draw on the stocks of knowledge depicted in the signification structure in their future continuous improvement actions and these actions serve to produce and reproduce their existing structures. So the sustainability disclosure section contributed largely to strategic planning, target setting, and control functions within the firm, to help the target company to act in a sustainably responsible manner. The following figure 2 presents a structuration framework of the interaction between management accounting practices and CSR at the target company:

From the above figure, we can conclude that the arrangement of the dimensions of structural properties has changed in comparison with the frame that reflects theorizing the interaction between performance measurement practice and CSR through ST lens, and this supports the idea that the dimensions of structural properties in ST are flexible to adapt to different forms of organizations structures.

## 6. FINDINGS AND CONCLUDING REMARKS

This research is applied in the target company which is considered one of the largest producers of cement in the Egyptian market. The researchers focuses on the cement industry which is considered one of the most polluting industries. Cement production emits a huge amount of $CO_2$ emissions released into the atmosphere which contributes to the global warming phenomena.

Concerning the first research question concerning the reasons that create the need for CSR, there are four exogenous challenges represented inenvironmental disturbances, the major economic shifts, the strict governmental regulations, and H sustainability commitment, they influence the target company own structure, also reshape the form and pace of various CSR initiativesand affect the way these initiatives were implemented.

With respect to the second research question regarding the constituents of CSR, there are various sustainability initiatives undertaken by the target company along with the different categories which are safety, health & product responsibility, environmental policy, responsible production, people, and social. These categories represent the different CSR perspectives and each is addressed clearly as they represent the different cornerstones of the sustainable disclosure section in the annual report. To illustrate, the sustainable disclosure section in the annual reports of the target company for years 2017, 2018, and 2019 includes information about the various costs and benefits associated with the implementation of various CSR activities which of course have a financial reflection in the financial statements.

There are a set of activities undertaken by the target company aim at protecting, improving the environment, and adhering to environmental laws to avoid fines and penalties, these activities were reflected in the item fixed assets under construction in the statement of financial position at the end of 2017 with total amount L.E.170,310 million.

There are also a set of activities carried by the target company to promote social development, reflected in the item of income tax in the statement of income which includes donations of L.E.1,507 million, L.E. 0.631 million and L.E. 0.328 million at the end of 2017, 2018 and 2019 respectively. In addition, the target company contributes a total amount of L.E.77,926 million, L.E.48,551 million and L.E. 29,019 million as tax payable to tax authorities at the end of 2017, 2018 and 2019 respectively. The total amount of this taxes paid by the target company in 2017, 2018 and 2019 contributes largely to society development.

With respect to the third research question relating to the way the management accounting practices are shaped with the changes in the target company structure. As the target company structure is affected by the various exogenous changes, human actors implement various initiatives as various attempts to act in a socially responsible manner. So their domination structures embrace implementing various CSR initiatives and measuring their performance. Consequently, they develop a set of KPIs along with the various categories.

Table (1) presents an illustrative example of the various $KPI_s$ adopted by the target company across the previously displayed categories as follow:

**Table 1. Examples of the $KPI_s$ Embraced by the Target Company Across the Various Categories**

| *The Category* | *Examples of $KPI_s$ existed in each category* |
|---|---|
| Environment | - The amount of emissions resulted from Dust, $NO_x$, $SO_2$, $CO_2$, HF, HCL.<br>- The amount of natural and alternative raw materials consumed.<br>- The total and average fuel consumption.<br>- Water counters to measure the amount of water consumed. |
| Social | - The number of monetary donations.<br>- The amount of non-monetary donations. |
| Responsible Production | - Total raw material consumed.-Alternative raw materials consumed.<br>- Total amount of electricity used.<br>- Total fuel and alternative fuel consumed |
| Safety | - LTI frequency rate.-Severity rate.<br>- The number of days lost.<br>- TCI rate.<br>- The number of fatal accidents. |
| Health and Product Responsibility | - The percentage of employees exposed to dust, silica, noise, and whole-body vibration. |
| Rewards | - ISO 14001 certification.<br>- ISO 9001 certification.<br>- OHSAS 18001 certification. |
| People | - The number of training hours.<br>- The number of training seats. |

The findings show a limited range of KPIs embraced by the target company, with the most disclosing across the environment, responsible production, and safety categories. While their legitimation structures embrace a set of control actions taken by the target company along the different categories. Whereas, their signification structures involve an additional separate section in the annual report that discloses and addresses the different sustainability initiatives accomplished by the Firm along with the different categories.

With respect to the fourth and final research question regarding the interaction between management accounting practices and CSR.First, the knowledgeable agents undertake and measure various sustainability initiatives as a response to the various structural changes, consequently, knowledgeable actors overtime draw on modality to reproduce existing structures and produce new ones which are referred to as the idea of the duality of structure, through implementing a set of management control practices which is called legitimation structures. However, the findings declare that the target company needs to provide more details regarding the defined targets and comparisons with prior years' results. These control practices enable them to boost continuous improvement efforts along with the different sustainability initiatives. Then, they disclose the resulting performance information in an additional separate section in the annual report which is referred to as signification structures. The resulting report provides a complete picture regarding the different initiatives undertaken by the target company of course under the umbrella of H sustainability commitment to different stakeholders. Finally, this report motivates agents' actions to search for new ways to accomplish future continuous improvement efforts which are also denoted as the idea of the duality of structure, this results in the production and reproduction of various emergent structures.

Therefore, the target company implements various CSR initiatives along the different categories, and the role of management accounting practices presented in performance measurement, control and reporting supports the complete capture, quantification, improvement and communication of these CSR initiatives in an appropriate form to all stakeholders.In sum, the target company systems supported the three structures of domination, legitimation, and signification, and they are all available in the firm's core processes.

The CSR disclosure section in the annual report has to include the uncomfortable issues that lead to fines and penalties. However, the target company incurred indemnities and penalties in the income statement at the end of 2017, 2018, and 2019. Part of these amounts resulted from the firm's environmentally polluting activities. As this industry is considered one of the most polluting industries and the firm did not mention in the sustainable disclosure section any information about these issues and the fines and penalties resulted from these issues. As a result, the information presented in this report is unbalanced and biased as it hides negative events that may unfavorably impact the firm image.

## 7. CONCLUSIONS

We realize the use of ST in the area of CSR is sparse. So, this research contributes to this area by using ST to investigate the interaction between management accounting practices and CSR. ST provides flexible visibility into the process of interaction between structures and agents, as firm structures can shape or reshape human actors' actions to consider certain structures. It is clear that overtime human actors or agents can modify the existing structure or create a new one which is called the idea of the duality of structure.As the oldperception of management accounting as tools that perform a certain function as well as its success depends on the efficiency of these tools regardless of the executer has been changed. From our point of view, the new perception should add weight for agent actions as one of the most important pillars that pave the way for management accounting success.

The case study offered significant insights into the various CSR practices at the target company; where it explores the various mechanisms through which the employees undertake, measure, manage and report the various sustainability initiatives. Furthermore, it revealed the nature of the interplay between those practices. So it offered unique insights into the company systems and the core processes which support the three structures of domination, legitimation, and signification. Besides, it pointed out the various effects of the different structures that were proliferated from the interaction between management accounting practices and CSR on the financial statements presented in the annual report of the target company during the years 2017, 2018 and 2019. So, it provides great visibility into the real impact of these various structures on the financial numbers. One of the findings of this paper is to recommend the target company to disclose the unfavorable issue that leads to fines and penalties to provide its stakeholders with an adequate complete report reflecting its overall performance.

This paper has a number of limitations as follows: (i) it depends only on ST proposed by Giddens as the theoretical framework, for explaining the interaction between management accounting practices and sustainable CSR; hence, employing other approaches may lead to different results, and (ii) data analysis is limited to sustainability disclosure information and its reflections in annual reports of the targeted company for the years 2017-2019, where these reports are the only obtained reports as the source of information. .

Future research is needed to replicate this research to other types of industries, where firms may publish the report in other forms as: separate reports, several sets of separate reports, and integrated reports, where, the data analysis may lead to different conclusions. Furthermore, Future research may apply CSR practices on the whole supply chains other than single unit. Another direction of studies can focus on corporate governance and its impact on the economic dimension of CSR, as well as, focus on developing procedures to identify audit scope and assessment criteria for this type of reporting.

## Note

1. The target company subject for the case study requested to keep the company name anonymous; therefore, this paper refers to this company as "Target Company.

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