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Advancing Grounded Theory in Accounting research through Situational Analysis: a postmodern perspective

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Abstract

Objective: To present and exemplify Situational Analysis (SA) and its theoretical and procedural assumptions to enable its application in accounting studies.

Method: This theoretical essay on the SA advances on Grounded Theory, addressing the challenges of social life in the postmodern world. This essay focuses on how accounting researchers can explore SA in diverse projects, especially those requiring multiple data about a particular phenomenon, allowing researchers to integrate action in different contexts. SA's analytical stance is structured through maps, embracing the notion of empirical evidence to promote epistemic diversity and multivocality and recognize the importance of non-human elements in structuring social relations.

Results: This paper presents an analytical alternative not limited to events' micro, meso, or macro levels. In the face of complexities, it provides relational views of ecologies of situations, repositioning research at the individual, collective, and discursive levels. Researchers can adopt SA to develop novel inquiry that challenges the status quo and unexplored facets of complex situations.

Contributions: This paper explores and shows the potential of a qualitative method to which accounting researchers have yet to become familiar, bridging the gap between postmodern perspectives on discourse and the investigation of agency on complex phenomena involving accounting concepts and mechanisms.

Keywords: Situational analysis. Grounded theory. Post-modern perspective. Adele Clarke.

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1. Introduction

In this paper, we follow the propositions of Burchell, Clubb, and Hopwood (1985) to position accounting as a science embedded in political, cultural, historical, social, spatial, economic, and institutional contexts. In this regard, inductive investigations are necessary for an in-depth understanding of the social processes in accounting, amplifying the potential for theories that arise from qualitative approaches through direct phenomena observation (Parker, 2017).

Therefore, inductive investigations have contributed to accounting knowledge in the past four decades because they produce ground-breaking perspectives on the preexisting body of theories (Gurd, 2008). It became a cornerstone when there was little understanding about a particular event or when researchers presented different views on the same topic, enabling the generation of alternative theories and proposing new insights to existing ones (Parker, 2014, 2017; Lukka & Modell, 2017).

Recognized as an inherently inductive approach, Grounded Theory (GT) (Glaser & Strauss, 1967) allowed accounting researchers to produce theories from data (Goddard, 2017; Covaleski, Dirsmith & Samuel, 2017) based on systematic procedures that enable the inductive development of theories about events (Strauss & Corbin, 1990). For Glaser (1992), GT is a general methodology that allows, through systematic methods, the generation of theories on any particular field of inquiry.

In GT, theories emerge from the interactive data analysis, scrutinizing the proposition of central concept relationships and the generation of a theoretical explanatory framework. SA instruments support the researcher in developing a structure for interpreting the archives and creating meaning for the topic under study (Parker & Roffey, 1997).

In accounting, authors such as Goddard (2017) argue that GT provides a research alternative with the potential to enable new theories, especially among researchers who seek to understand how it operates contextually. Although GT has become popular in other fields, and the literature recognizes its suitability in accounting research, it is an alternative that receives little attention among researchers (Parker & Roffey, 1997; Elharidy, Nicholson & Scapens, 2008; Gurd, 2008; Ahrens & Chapman, 2006).

There is pioneer research on the use of GT to investigate control and negotiation practices in budgeting (Covaleski & Dirsmith, 1983, 1984), accountability (Ahrens, 1996), accounting and budgeting in religious institutions (Lightbody, 2000; Parker, 2001, 2002), and environmental and social reporting (Solomon & Solomon, 2006). There are also highlights in management accounting (Covaleski, Dirsmith, Heian & Samuel, 1998; Elharidy *et al.*, 2008), audit (Beattie, Fearnley & Brandt, 2004), governmental accounting (Goddard, 2004, 2005; Goddard & Mkasiwa, 2015), and nonprofit organizations (Goddard & Assad, 2006). Despite its underuse, all studies reinforce GT's potential for accounting sciences.

GT was disseminated through different approaches (Goddard, 2017). The three main approaches include Barney Glaser's positivist-objectivist, Anselm Strauss' interactionist-interpretivist, and Kathy Charmaz's constructivist (Bryant & Charmaz, 2019). According to Goddard (2017), one of the most prominent discussions of advancing GT in contemporary times is that developed by Adele Clarke, which seeks to include a post-modern perspective in GT through Situational Analysis (SA).

The postmodern turn has influenced social science research in several ways. In contrast to the modernist emphasis on universalism and generalization, the postmodern analysis shifts to "localities, partialities, positionalities, complications, tenuousness, instabilities, irregularities, contradictions, heterogeneities, situatedness, and fragmentation" in complexity. Furthermore, researchers are no longer omniscient analysts, positioning themselves as a recognized participant, highlighting that interpretations are always partially and socially positioned (Clarke, 2003, p. 555).

Clarke (2015, 2019) calls it (re)turn to the social, which seeks to develop new ways of engagement between the researcher and social worlds. SA seeks to promote a new way of incorporating data in qualitative research, connecting an analytical alternative that is not limited to the micro (individual), meso (social, organizational, and institutional), or macro (broad historical patterns) levels of phenomena, but to the complexities, relationships, and ecologies of the situation regardless of time and spatial location.

SA is an alternative for research in accounting due to an empirical "openness" that allows the use of archives from various sources and is especially suitable for multi-modal projects (Clarke, 2003). Researchers can develop situation maps to make analyses that do not simplify social practices and enable the integrated action of scholars when assessing discursive, historical, cultural, symbolic, spatial, temporal, and institutional aspects of accounting practices (Clarke, 2003, 2005).

This study aims to present and exemplify Situational Analysis (SA) and its theoretical and procedural assumptions to enable its application in accounting studies. As Goddard (2017), we recognize the potential of SA to advance GT and assist in understanding multifaceted and complex accounting events involving social, political, and organizational actors with different interests and actions in contemporary times.

In addition to this introduction, this paper has four sections: the first shows the basic elements of the SA; the second directs the researchers to the development of the cartographies; the third exemplifies how SA can be applied in accounting; and finally, the fourth section presents some research possibilities.

2. Situational Analysis

2.1 Definition and the basics of situational analysis

SA is a methodological proposal developed by Adele Clarke to deal with the challenges of the postmodern turn. Postmodern social dynamics are a concern because assessing complexities without making social practices reductive is a challenge. In contrast, analytical specialization may hinder studies addressing modern social processes (Clarke, 2003). Thus, SA emerges as an initiative to rethink and expand GT by paying greater attention to social life (Clarke, Friese & Washburn, 2013).

Strauss and Corbin's influence relates to pragmatic philosophy, constructionism, and symbolic interactionism. Kathy Charmaz's influence is given its constructivist stance, extending the interpretive meaning and an inductive/abductive perspective. SA also draws on Anselm Strauss's conception of social worlds/arenas and Michel Foucault's discourse studies, recovering Wright Mills' discussions of a situation analysis and Donna Haraway's perspective on situated knowledge (Clarke, 2019).

Figure 1 presents the Situational Matrix proposed by Clarke (2005, 2007a) and the elements that can be used as empirical evidence for understanding a situation.

Figure 1. Clarke's situational matrix

Source: Clarke (2005, p. 73, 2007a, p. 434).

SA is suited to various projects, especially those that require multiple data and include several sources of information as evidence, such as "interview, ethnographic, historical, visual, and other discursive materials" (Clarke, 2003, p. 553). The analytical scope of SA is a methodological innovation because it "allows researchers to draw together studies of discourse and agency, action and structure, image, text and context, history and the present moment," giving a collective meaning to investigations by the integrated action of researchers (Clarke, 2003, p. 554).

The researcher must analyze the situation, pointing out variations, differences, positions/relationships taken and developed, and be aware of complexity, contradiction, multiplicity, and instability. Instead of searching for regularity, the researcher focuses on the world's multiplicities, ambivalences, and contradictions regarding social complexities. It is an effort that goes beyond an individual-centered perspective (as in ethnography, life histories, and phenomenology), aiming to include broader social implications and interpretation with a comprehensive meaning (Clarke, 2003).

In SA, all actors and discourses are mapped and become a source of investigation regardless of their level of power, which breaks down hierarchies and promotes epistemic diversity (Clarke, 2015, 2019). It is a priority that all elements, positions, and voices are connected, helping the researcher not only to work data "from the bottom up" but also "from the outside in," showing who is in the center and on the margins of the situation, how relationships are established/hierarchized, and also the levels of power distributed among the actors (Clarke, 2015, p. 21).

SA also allows the inclusion of implicated actors, silenced agents, or agents only discursively formed in a given situation. Clarke (2015) notes that these individuals are constituted by other actors to meet someone else's goals. While the silenced agents physically appear in the context, they have less power and are ignored, neglected, or hindered. On the other hand, the discursively formed agents do not appear in the situation but are mentioned by other participants, usually from a disadvantaged perspective. Overall, implicated individuals have little opportunity for active participation and self-representation.

SA considers human and non-human elements indistinctly, enabling the researcher to analyze all that is relevant and assess their interrelationships for a comprehensive understanding of the phenomena. As Clarke (2015, p. 21) points out, "it is not only people who matter in analyzing a situation."

Non-human elements include things, animals, technologies, discourses, cultural objects, media, and animate and inanimate parts of material culture (Clarke, 2015). They can result from human action, with the researcher's objective being to understand the production processes, or natural, whose objective is to investigate their formation. By including non-human elements, Clarke *et al.* (2013) rupture the idea that only humans are an analytical source to be prioritized; for whom, post-humanism is challenging as non-human elements condition situated interrelationships.

As an empirically open method, Clarke (2019) argues that the investigation proceeds through analytical exercises that are organized with the development of three maps: (1) situational maps, (2) social worlds/arenas maps, and (3) positional maps. They must be constructed as spaces open to modification, reversals, and highlights. The researcher is free to develop connections and (re)organize the multiple possibilities to distribute the elements in the cartography strategy. This freedom is a way to expand the researcher's analytical capabilities.

Table 1
Definition and purpose of maps in SA

Maps	Conceptualization	Purposes
Situational Maps	Expose the primary human, non-human, discursive, historical, symbolic, cultural, political, and temporal elements relevant to the situation, provoking relational analyses among them.	Provide an overview of the situation, helping the researcher to map out all the material relevant to the analysis. At this stage, the researcher examines the different possibilities for relationships between elements and reflects on the complexities (material and discursive) that arise from the relationships.
Social Worlds/ Arenas Maps	Trace the collective actors, the vital non-human elements, and the engagement arena(s). It informs organized discourses and negotiations developed. These are the meso-level interpretations of the situation.	Enable a meso interpretation, which encompasses collective action in different social dimensions, such as organizational, institutional, and discursive, in an environment of fluid and continuous negotiations. Social worlds create universes of discourse, signaling analytical elements regarding the situation.
Positional Maps	Show the leading positions taken (and not taken) in the data concerning the discourse axes of variation, difference, concern, and controversy around complicated issues.	Demonstrate the positions taken on particular issues, which can be coordinated or contradictory between individuals and collectivities.

Source: adapted from Clarke (2003, 2015, 2019), Clarke and Friese (2007), and Clarke et al. (2013).

Situational maps are the first to be developed and present relevant human, non-human, discursive, historical, symbolic, political, cultural, technological, organizational, social, spatial, and temporal elements (Clarke, 2015, 2019). Researchers can exercise an analytical potential and visualize all situation elements based on the initial data on a given situation. Preliminary data are compared and linked to other elements in the collection and analysis process, which will guide researchers when engaging in data compilation and reflecting on the relationships between such elements (relational mapping), nothing the complexities that surface based on different perspectives (Clarke & Friese, 2007; Clarke *et al.*, 2013).

The elements included in the situational maps are analyzed at later levels, including through the remaining maps. The initial goal is to analyze how they connect, distribute power, and make the implicated actors evident (Clarke, 2019). Thus, elements emerge from analyzing the situation in new maps to coordinate, organize, and construct meaning.

By emphasizing the social worlds, the intermediary maps enable the researcher to observe the arenas of engagements, making explicit how they discursively engage and construct negotiations (Clarke, 2003, 2015). Clarke (2015, p. 14) points out that the researcher should not predict the direction of influence between elements but consider them "open and porous." Negotiations happen fluidly, and discourses manifest in "multiple and potentially contradictory" ways. The aim is to map the key collectivities (social worlds, organizations, and institutions) in the arenas and the actions (Clarke, 2019). The researcher must consider the potential of social processes to manifest differently, which can occur individually and collectively across organizations, institutions, and discourses (Clarke, 2015).

On the other hand, the positional maps show the positions (taken or not) about specific axes of analysis. The investigation focuses on the main differences and controversies identified (Clarke, 2003, 2015). Positional maps do not connect the position of individuals or groups but seek to understand how elements fit into discursive stances in the situation's central issues. At this point, the researcher connects positions and contradictions (Clarke, 2015); analyzing the positions not taken in discursive materials enables examining the actors involved, evidencing power structures (Clarke, 2019).

Hence, researchers must view the maps as analytical exercises that allow new insights into the data. New insights operate as analytical avenues complementary to traditional GTs, which focus on interpreting the basic social action process (Clarke, 2007a). SA incorporates action as an element of investigation and allows the construction of an analytical framework that is empirically open to incorporate other elements that condition the situation. The situation is the unit of analysis from which the understanding of the inter-relationships among diverse elements emerges from an interpretive priority.

Empirical openness reflected in SA assumes that analytical elements affect each other. The human, non-human, discursive, practical, symbolic, organizational, and institutional aspects can organize themselves with infinite possibilities, establishing multiple relationships. It can also connect different levels of significance, which demands the openness of the researcher to reflect upon the presence/absence of the elements and the different ways a situation may develop (Clarke, 2007a).

The researcher's memos should support the development of maps. They should be prepared at the beginning of each map and revised after significant data collection and analysis progress. This activity mainly influences the development of situational maps and social worlds/arena maps since positional maps depend on connecting a significant portion of data (Clarke, 2015).

As SA is a method used to direct GT toward social complexities, it is relevant to highlight the main differences between the traditional perspective (Glaser & Strauss, 1967) and the multiple possibilities attributed to the Grounded Theory over the years (Glaser, 1978; Strauss, 1987; Corbin & Strauss, 2008; Charmaz, 2006, 2008). To Clarke and Friese (2007, p. 363), GT "focuses on systematically analyzing qualitative data to elucidate the key forms of action undertaken by participants in a particular situation." Table 2 presents the main changes Clarke (2003) proposed in the SA formulation.

Table 2

Changes in GT proposed from SA

Disentangles GT from the positivist foundations prevalent in the 1950s and 1960s, emphasizing its postmodern capabilities;
Introduces the ecological root of social worlds, arenas, and negotiations as a complementary conceptual infrastructure to the root of social process and action, allowing the inclusion of individual-level analyses, meso-analyses, and the visualization of social, organizational, institutional, and discursive structures;
Complements GT by introducing analytical alternatives to the basic social process through evaluations that cover (a) the key elements of the situation, (b) the social worlds and arenas of negotiations at the meso level, and (c) the presentation of the discourse axes focusing on the positions and relationships established in the situation;
Directs the researcher toward provocative theorizing rather than more formal substantive theories;
Enables research development with more flexibility, covering the sources of evidence, such as historical, discursive, visual documents, ethnographies, field notes, and other discursive archives.

Source: adapted from Clarke (2003, pp. 558-559).

Social worlds/arenas are central to SA (Clarke, 2003, 2005). These worlds allow agents to generate shared identities and perspectives that influence individual and collective action (Clarke & Friese, 2007). In the social worlds/arenas, universes of discourse develop, and critical stakeholder issues emerge, connect, negotiate, and reveal an organized social life (Strauss, 1978; Clarke, 2007b; Clarke & Star, 2008). Through social worlds/arenas, it is possible to understand the organization of the negotiations in a situation of action and interaction (Clarke, 2003, 2005; Clarke & Friese, 2007).

The critique developed by Clarke (2005, 2007a) of the conditional matrices proposed by Corbin and Strauss (2008) also significantly influenced the SA situational matrix (see Figure 1). While the conditional matrix considers the elements that influence action as contextual dimensions of the social process, all components became positioned, provisional, and specified in SA. While these elements can influence the action in the conditional matrix, in SA, they are constitutive of the action situation itself (Clarke & Friese, 2007). As Clarke and Friese (2007) note, all elements are components that generate possibilities for action within the situation.

Among the changes proposed by Clarke (2003, 2005, 2007a, 2015, 2019) to expand GT, we highlight some contributions in Table 3:

Table 3

SA contributions to GT and expectations of researchers

SA's Contributions to GT
The method includes the development and use of three analytical maps;
Requires attention to interpret the differences and the various perspectives of data;
Goes beyond the use of interviews to include discourse analysis;
Enables "silence to speak" by allowing the analysis of the missing positions on the positioning maps;
Includes the non-human elements related to the situation;
Encourages power analysis and promotes epistemic diversity.
Researchers' expectations regarding the SA application
It requires enhanced reflexivity about who the researchers are and the relationships established with those under study;
Researchers must make their role explicit as an individual in the research project;
Recognize the political nature of interpretations and potential crises of representation;
Present the legitimacy and authority relationships between researchers and the study;
Researchers as agents who produce partial knowledge rather than omniscient analysts.

Source: Clarke (2015, p. 15), and Clarke and Friese (2007, p. 368).

After presenting the main aspects of SA, the next topic focuses on showing how the analytical maps are developed. Considering data are interpreted through cartographies, one must discuss how the maps are developed to serve as analytical tools in achieving the study objectives.

2.2 Developing maps and conducting the situational analysis

Clarke (2003, 2005, 2007a, 2019) proposed SA maps not as final analytical products but as facilitators of reflection and interpretation. Maps enable data to be accessed and inquired through a GT-based structure. SA is, therefore, a method that facilitates the design of analysis exercises, leading to deeper evaluations of archives (Clarke, 2003).

Maps are built using data coded through the coding strategies promoted by GT or by using uncoded data, as long as the researcher has reflected on its importance, avoiding analytical paralysis (Clarke, 2003, 2005). As an open-ended elaboration, maps allow moving through data. Memos are tools to record and retrieve preliminary impressions of the archives, considering different chronological perspectives (Clarke, 2005).

The researcher's expertise is also emphasized in the evaluation of cartographies, as it enables extensive reflections on their theoretical experiences and better evidence of implicit and silenced elements (Clarke, 2005). As discussed, SA proposes the construction of three maps: (1) situational maps, (2) social worlds/arenas maps, and (3) positional maps, as shown in Figure 2.

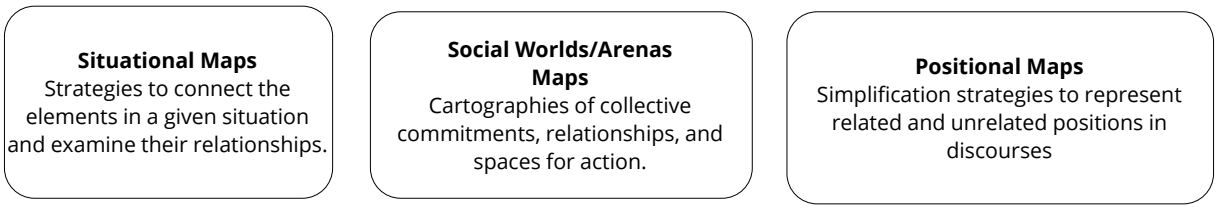

Figure 2. Maps that compose SA

SSource: adapted from Clarke (2005, p. 86).

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Situational maps introduce SA and should include all human, non-human, discursive, symbolic, material, and historical elements relevant to understanding a given situation (Clarke, 2005). The human element can be "individuals, groups, organizations, institutions, subcultures, and so on" and is easily specified. In contrast, the non-human elements condition the interactions and are usually related to actors (Clarke, 2005, p. 87).

Questioning the operating discourses, symbols, concepts, discussions, and ideas is also essential. In SA, discursive and symbolic elements are important and potentially significant evidence in this first stage of mapping (Clarke, 2005). Thus, SA recommends distributing them on an abstract situational map that is intentionally "confusing" - Figure 3.

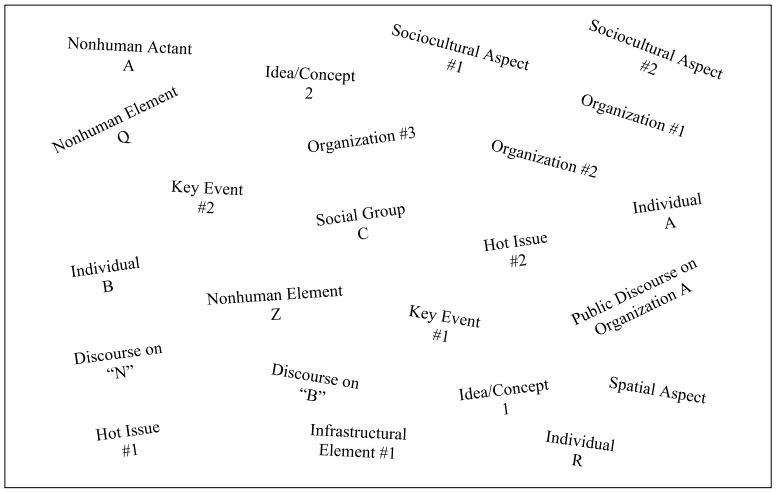

Figure 3. Abstract situational map: messy/working version

Source: adapted from Clarke (2005, p. 88).

Abstract situational maps in their messy/working version are developed for the researcher to have easily manipulated and accessible cartography. It is the stage to specify, (re)organize, connect, and delete elements; keeping dated copies is necessary for future revisions and checking (Clarke, 2005). According to Uri (2015, p. 140), some questions in making situational maps are cornerstone: (i) "Who and what are in this situation?" (ii) "Who and what matters in this situation?" and (iii) "what elements make a difference in this situation?"

In addition, the confusing maps serve as the basis for the ordered/working version (see Table 4):

Table 4

Abstract situational map: ordered/working version

INDIVIDUAL HUMAN ELEMENTS/ACTORS e.g., key individuals and significant (unorganized) people in the situation.	**NONHUMAN ELEMENTS/ACTANTS** e.g., technologies; material infrastructures; technical information and/or knowledge; material "things"
COLLECTIVE HUMAN ELEMENTS/ACTORS, e.g., particular groups or specific organizations.	**IMPLICATED/SILENT ACTORS/ACTANTS** As found in the situation.
DISCURSIVE CONSTRUCTIONS OF INDIVIDUAL AND/ OR COLLECTIVE HUMAN ACTORS As found in the situation.	**DISCURSIVE CONSTRUCTION OF NONHUMAN ACTANTS** As found in the situation.
POLITICAL/ECONOMIC ELEMENTS e.g., the state; particular industry(ies); local/regional/ global orders; political parties; NGOs; politicized Issues.	**SOCIOCULTURAL/SYMBOLIC ELEMENTS** e.g., religion; race; sexuality; gender; ethnicity; nationality; logos; icons; other visual and/or aural symbols.
TEMPORAL ELEMENTS e.g., historical, seasonal, crisis, and/or trajectory aspects.	**SPATIAL ELEMENTS** e.g., spaces in the situation, geographical aspects, local, regional, national, and global spatial issues.
MAJOR ISSUES/DEBATES (USUALLY CONTESTED) As found in the situation, see the positional map.	**RELATED DISCOURSES (HISTORICAL, NARRATIVE, AND/OR VISUAL)** e.g., normative expectations of actors, actants, and/or other specified elements; moral/ethical elements; mass media and other popular cultural discourses; situation-specific discourses.
OTHER KINDS OF ELEMENTS As found in the situation.	

Source: adapted from Clarke (2005, p. 90).

The ordered/working version allows researchers to schematize categories of analysis (Clarke, 2005). This step does not encounter a clear-cut information gathering; however, its limits depend on the researcher's interpretation and sensitivity regarding the situation. Despite the importance of the ordered/working version of the abstract situational map, its development is optional and helps construct new meanings about the elements mapped thus far (Clarke, 2005).

Note that abstract situational maps are unlikely to include the infinite elements related to a given situation, requiring the researcher to select those relevant for interpretation in the particular case. Here, the aim is to elaborate a provocative interpretation of the categories of analysis and the elements relevant to the project. To achieve this, the use of memos assists in building new ideas and promoting alternative perspectives (Clarke, 2005).

After the analytical/reflective exercise involving the preparation of the abstract maps, the development of the maps of the social worlds/arenas begins. Clarke (2005) notes that they are grounded in the symbolic interactionism that Strauss (1978) promoted and aim to present how social groups organize collective action. This ordering materializes in discourse universes, which can demonstrate how they are structured and relate to other social worlds/arenas. According to Uri (2015, p. 140), the guiding questions of these maps are: "What are the patterns of collective commitment?" and "What are the salient social worlds operating here?" (see Figure 4).

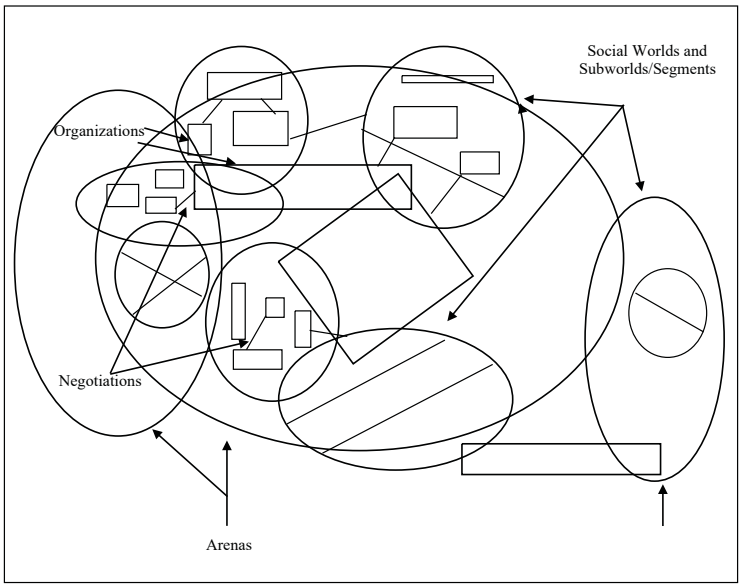

Figure 4. Abstract map of social worlds in arenas

Source: adapted from Clarke (2005, p. 111).

In the social world/arena map, the analyses focus on the meso level. The researcher's attention turns to social action, substituting the interpretation of individual behavior for the commitments established in social worlds/arenas. Actors present themselves as collectivities organized discursively around relationships established with other social worlds/arenas (Clarke, 2005).

The researcher must exercise what Clarke (2005, p. 110) calls "collective sociological sense," exploring the commitments developed by the social worlds/arenas in the situation, examining how they structure each other, promote hierarchies, dispute space, and relate to non-human elements. The social worlds may overlap the aspects to be evaluated, just as actors circulate in yet another arena.

As in the abstract situational maps, the intention is not to promote an open discussion of all social worlds/arenas but to help researchers select which stories are relevant to explore. One must consider the main differences, variations, and similarities. The collectivities' behavior can also be contrasted with other social worlds or arenas and be connected with emerging issues (Clarke, 2005).

These worlds derive from "interviews, organizational documents, archives, observations of key actors, secondary data (previous historical and contemporary research on the topic, media imagery, and discourses), and so on." It is up to the researcher to select those relevant to the cartography (Clarke, 2005, p. 113). The author must also be aware of absences, reflecting why relevant social worlds/arenas do not loom from the data.

Social worlds/arenas can be differently represented when drawing up maps, expanding/decreasing the arenas, connecting the position of social worlds in more than one arena, and presenting the main commitments and discourses between organizations in the same social world or different ones. The researcher may develop tools to better represent them by creating codes, selecting colors, and promoting cartography-specific presentations (Clarke, 2005).

The researcher consolidates the social worlds/arenas map based on several collected and analyzed materials, enabling the development of positional maps. It is the last stage of cartography and aims to demonstrate the leading positions taken (or not taken) concerning the central topics under investigation. At this point, it is possible to connect the prominent discursive positions about the situation under study (Clarke, 2005).

Positional maps are developed from the main issues on which distinct positions have been observed, and it is up to the researcher to sort and position them on the main axes (Clarke, 2005). At this point, the basic coding enabled by GT and the mappings of the social worlds/arenas assists in opening the data for positional analysis, revealing heterogeneous positions and their variations to the main discursive axes (see Figure 5).

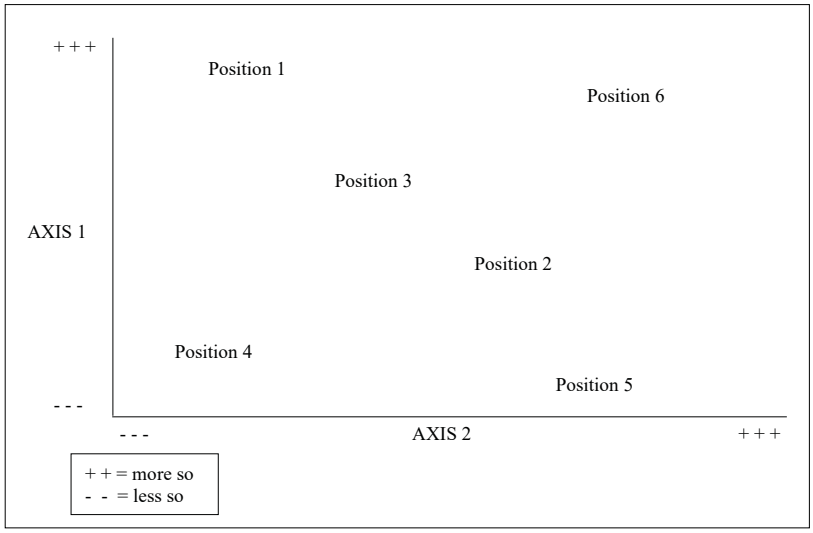

Figure 5. Abstract positional map

Source: adapted from Clarke (2005, p. 129).

The positional maps' purpose is not to reveal the correct or incorrect conceptions about a given situation because it is not the researcher's role to point out the best discursive positions. The question that drives the mapping of the positions is: "What were the positions on basic issues and topics central to the situation under study?" (Uri, 2015, p. 140). The positions must be represented in their own terms, and it is up to the researcher to distribute them in the cartography. These may occupy central spaces or be more distant or marginalized. This effort is a distinguishing feature of position maps because it promotes a democratic representation of discourses (Clarke, 2005).

From a postmodern perspective, Clarke (2005) argues that stances must be disjointed from the elements, with the map focusing on discursive positions and actors, groups, institutions, organizations, and social worlds/arenas that can take multiple and contradictory positions on the same issue. Instead of looking at the participants' representation, the focus is directed to the different positions. At this point, the researcher explores what Clarke (2005, p. 127) calls the "space between" the actors and the positions.

After discussing how maps are constructed and how researchers should conduct SA, the next topic presents a case where SA can be applied in accounting. Next, we present some possibilities for using the method. The objective is to connect the concepts presented by Adele Clarke with topics that can be explored to develop research in the field.

2.3 Example of analytical maps in accounting

From 2008 to 2014, the International Public Sector Accounting Standards Board (IPSASB) developed a project to establish the concepts to be applied in the International Public Sector Accounting Standards (IPSAS). The purpose was to publish a Conceptual Framework (CF) that would guide the general-purpose accounting reporting of public sector entities worldwide (IPSASB, 2014).For the elaboration of the CF, the IPSASB held public consultations for stakeholders to submit opinions on topics of the exposure drafts, such as (a) scope, objective, and users of the CF; (b) definition and recognition of the elements of the statements; (c) measurement bases of the accounting elements; and (d) bases for the presentation of financial and non-financial information (Bartoluzzio, Rodrigues, Tavares & Freitas, 2020).

By opening the drafting stages of the CF through public consultation, the standard setter allowed stakeholders to express their opinions on the standard's core topics, making the process accessible to different governmental traditions while encouraging the adoption of internationally harmonized accounting standards. In addition to meeting the needs of users of the information produced by governments, adopting international standards would expand the transparency, credibility, and disclosure of information and support comparisons between countries (IPSASB, 2014).

One alternative to understanding how the drafting of the CF by the IPSASB happened, which includes the multiple participations and forms of organization among the elements in the situation, is SA. For illustration, the analytical maps discussed in the previous topics will be presented. This process begins with the abstract situational map for positioning the human and non-human elements in the cartography. Next, the abstract/under-development situational map is presented to generate categories to support interpretation.

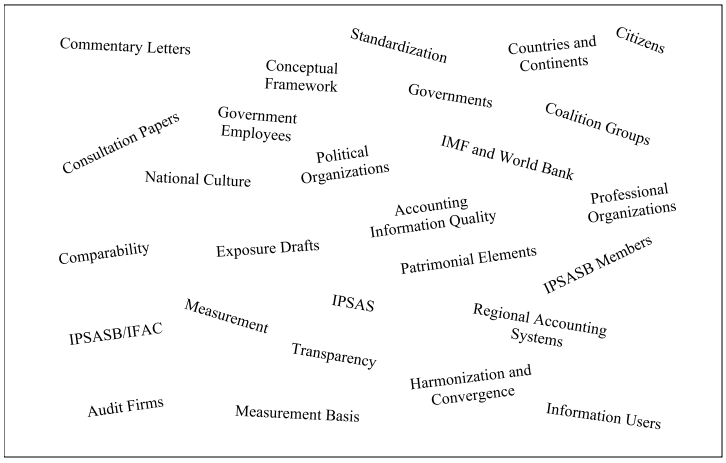

Figure 6. Abstract situational map (messy/working version) of the conceptual framework for the public sector

Source: adapted from Clarke (2005, p. 88).

The researcher must focus on the relevant elements for data collection and analysis to build the abstract situational map. In addition to those specified by the IPSASB during CF development, one must pay attention to symbolic, political, cultural, technological, social, organizational, spatial, temporal, and discursive aspects of the situation (Clarke, 2019). By positioning all the elements in the cartography, the researcher is encouraged to reflect on the relationships that can be established between them, analyzing the complexities from different perspectives (Clarke & Friese, 2007).

For example, some relational analyses of the elements positioned in the cartography can be cited: (1) openness of countries to internationalization; (2) different cultural, social, and governmental traditions; (3) openness of countries to harmonization to accounting standards in the public sector; (4) level of participation of global powers and peripheral nations; (5) conflicts of the CF with contextually adopted accounting practices; (6) interest of international organizations such as IPSASB/IFAC, International Monetary Fund (IMF), World Bank, and auditing firms; (7) forms of participation/articulation of non-English speaking countries; (8) organization of information users and coalition groups; (9) geographical position of IPSASB members, among others.

As the researcher progresses in collecting data, new categories of analysis may emerge. At this point, the abstract/ordered situational map assists in distributing elements among categories that can help systematize interpretations (Clarke, 2005), specifying how they can assist in understanding the CF formulation (see Table 5).

Table 5

Abstract situational map (ordered/working version) of the CF for the public sector

INDIVIDUAL HUMAN ELEMENTS/ACTORS Citizens, politicians, government representatives, public officials, IPSASB committee members, and users of accounting information in the public sector.	**NONHUMAN ELEMENTS/ACTANTS** Comment letters, exposure drafts, consultation papers, news linked in alternative media and/or on the board's website, and financial donations from professional institutions or governments to the IPSASB.
COLLECTIVE HUMAN ELEMENTS/ACTORS IPSASB, IFAC, political organizations, coalition groups, government organizations, educational institutions, IMF, World Bank, auditing firms, professional associations, and civil society groups.	**IMPLICATED/SILENT ACTORS/ACTANTS** Countries with least-developed countries; Non-English speaking countries; Countries with less developed public accounting systems.
DISCURSIVE CONSTRUCTIONS OF INDIVIDUAL AND/ OR COLLECTIVE HUMAN ACTORS Social worlds about the importance of standardization; Social worlds on disclosure, transparency, and comparability of public sector information; Social worlds about the quality of information disclosed by governments; Social worlds on the relevance of harmonization and convergence to international standards in the public sector.	**DISCURSIVE CONSTRUCTION OF NONHUMAN ACTANTS** Relevance of accounting information in the public sector; Importance of the definition and recognition of the equity elements of the financial statements of governments; Need to define the measurement bases of the asset elements in the public sector; Concepts guiding the presentation of information in accounting reports published by governments;
POLITICAL/ECONOMIC ELEMENTS Democracy level; The openness of countries to internationalization; Dependence of countries on the IMF and World Bank.	**SOCIOCULTURAL/SYMBOLIC ELEMENTS** Cultural, social, and governmental traditions of the countries; Accounting practices already adopted contextually; Political openness to change.
TEMPORAL ELEMENTS This initiative is part of the project developed by the IPSASB between 2008 and 2014 that aimed to formalize the guiding concepts for the information to be included in general-purpose reports in the public sector.	**SPATIAL ELEMENTS** Influence of the global north to the detriment of the peripheral countries; Closeness/distance between the most and least influential countries; Ways of participation of Latin American, African, and Oceania countries; Geographic position of IPSASB members.
MAJOR ISSUES/DEBATES (USUALLY CONTESTED) Harmonization of countries to international standards in the public sector as an alternative that increases credibility, comparability, comprehensibility, and transparency, enabling governments to disclose more complete accounting information.	**RELATED DISCOURSES (HISTORICAL, NARRATIVE, AND/OR VISUAL)** Internationalization of government transactions; informational needs of the users of the information provided by the public sector, and the distance of the information provided by governments from private sector information.

Source: elaborated by the authors.

With the construction of the abstract/developing map, elements are positioned in previous interpretation categories, and the researcher develops relational analysis to understand how these interact and relate to each other in the situation. As the assessments progress, the analyst explores the situation at the meso level, focusing on social action. The research focuses on social/symbolic interaction to understand how agents organize themselves into "social worlds, arenas, regimes of practices, social formations, and discourses," performing collective identities (Clarke, 2005, p. 110).

Figure 7 presents the map of social worlds and arenas. This map is constructed to position collectivities, detaching the analysis from the individual level. Power disputes and forms of interaction/ organization are prioritized, such as the influence of developed on underdeveloped countries or with other accounting and cultural traditions. Collective organization in social worlds is also noted, such as the discursive engagement of audit firms to reach a new global market or political and governmental organizations to strengthen arguments against/favorable to implementing the standard. This step is also important for the analyst to question the interests of groups and their role in arenas such as the IMF and the World Bank (International Organizations). Absences should also be investigated, such as the low participation of Civil Society (Citizens), recognized as a group implicated in the elaboration of the CF, even though they are primary users of the accounting information produced by governments.

The analyst must focus on the basic social action process to investigate how and why groups engage. Thus, the different positions and power relations between social worlds and arenas are highlighted (Clarke, 2015). Finally, maps should be the best visual representation of the researcher's interpretation of the situation, which can be enhanced with different shapes, colors, arrow types, etc.

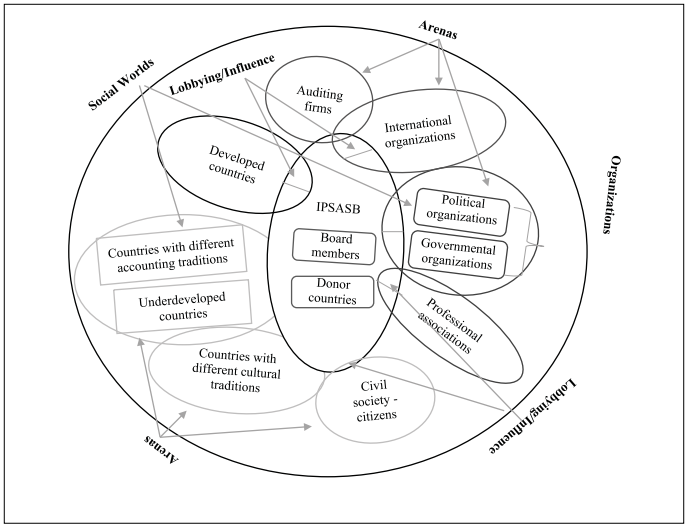

Figure 7. Map of social worlds/arenas of conceptual framework development for the public sector.

Source: developed by the authors.

Lastly, Figure 8 presents the positional map of CF development by the IPSASB. This step aims to present the central discursive positions observed in the data and the themes of interest/concern in the analysis. Discourses should be represented in their own terms, and the analyst is encouraged to look at how the positions portrayed in the discourses are best represented (Clarke, 2005).

In the example, their construction considered the discourses that emerged in the proposition of the standard and that are not associated/correlated with the elements or social worlds/arenas presented in the previous map. Positioning maps are intended to reach what Clarke (2005) recognizes as the space between the actor and the discourse so that the analytical process is based on the central issues emerging in the situation. Through this process, the multivocality and multidimensionality of the method are explored.

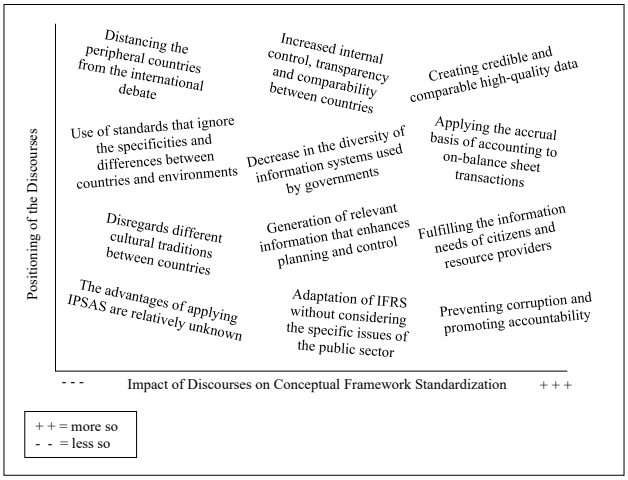

Figure 8. Positional map of the development of the conceptual framework for the public sector.

Source: developed by the authors.

Note that the discourse groups have opposing and favorable positions on the development and application of the CF. They bring out multiple perspectives and positions in the situation, which is a useful interpretive guide. The favorable discourses, such as "fulfilling the informational needs of citizens and resource providers" and "creating credible and comparable high-quality data," provide shortcuts to understanding the motivations for drafting the standard. On the other hand, "disregards different cultural traditions among countries" and "the advantages of applying IPSAS are relatively unknown" point to elements that should not be neglected. It is from the integration of these elements and maps, distributed in specialized analytical processes, that the elaboration of the CF by the IPSASB can be understood from a postmodern perspective.

We emphasize that the coding strategies enabled by GT can be used for open and focused categorization (axial and theoretical), intermediate steps in the construction of the social world/arena, and positional maps. We recommend using the constructivist approach (Charmaz, 2006) due to the epistemological alignment common to both perspectives, which can also enable the construction of critical qualitative inquiry (Charmaz, 2016).

2.4 Connecting situational analysis with research opportunities in accounting

Based on the connection of the SA's guiding elements, Table 6 was developed to show the possibilities for research in accounting. Projects can comprehensively use SA or employ concepts suitable for performing some steps. In addition to alternatives for applying elements of the method, the materials analyzed throughout this study were indicated for a complementary dialogue with Adele Clarke's works.

Table 6
Opportunities for research in accounting with SA

Situational Analysis	Accounting information is recognized as a structuring part of postmodern/post humanist dynamics. The researcher denies the search for regularity, rationality, and stability of accounting practices to focus on social multiplicities, ambivalences, and complexities, recognizing the importance of human and non-human elements in understanding the phenomena that influence accounting;
	SA is employed as an alternative that goes beyond the limited assessment of accounting practices at the micro, meso, or macro levels to focus on the complexities of situations without reducing social practices by including discursive, historical, cultural, symbolic, spatial, institutional, and temporal elements.
Epistemic Diversity	SA is used as an alternative that recognizes that accounting information prioritizes specific voices and stratifies those that should be reflected in its documents. The researcher can reveal who is at the center and the margins of situations and which voices have space in conventional accounting archives;
	A comprehensive meaning is assigned to the dynamics that happen in the social context and affect organizations, which encompasses an intra-organizational analysis through traditional accounting information but incorporates social, cultural, discursive, spatial, temporal, political, and economic elements.
Implicated Actors	The existence of implicated actors in accounting information is investigated, considering SA can be used to expose silenced actors or those who appear only discursively, whether in traditional accounting statements or more comprehensive corporate reports, such as sustainability ones;
	Accounting information is assessed by following relevant social events to understand how organizations present and relate to actors with low self-representation capacity in their reports.

Situational Maps	Situational maps are a methodological alternative to expand the notion of empirical evidence beyond conventional accounting information, assisting in the development of interpretations that incorporate broader data about situations;
	Cartographies employing situational maps are adopted to develop counter or shadow accounts to counter traditional accounting information by critically analyzing the situations.
Social Worlds/ Arenas Maps	How accounting information is constituted as non-human elements able to structure relationships in social worlds/arenas is addressed;
	How accounting information enables the discursive organization of collectivities in the social worlds/arenas is verified, seeking to understand how they are committed and structured and promote hierarchies and dispute spaces in the broader social structures, shaping the accounting phenomenon.
Positional Maps	How organizational information structures discourses in specific situations is explored in which the accounting phenomenon is enmeshed in disputes with positions to be clarified;
	The discursive positions in accounting reports are connected with other more comprehensive sources of information, such as discursive materials from the media and other communication vehicles, seeking to reveal silences and enter into the complexity from multiple sources of evidence.

Note: Methodological immersion by Clarke (2003, 2005, 2007a, 2015, 2019) and Clarke and Friese (2013).
Source: developed by the authors.

Besides the research possibilities, we note that SA can be used with other qualitative methods. GT itself, especially those of constructivist base, ethnographies, narratives, interviews, discourse analysis, action research, participant observation, and visual methods, among others, are methodological possibilities to be articulated for researchers to analyze, question, and problematize complex and multifaceted dynamics in a postmodern perspective.

Finally, even though SA contributes to grounded research and accounting, some limitations must be stressed. Researchers using SA deal with multiple data and information layers, challenging the ability to delineate, delimit, and synthesize data and interpretations throughout the study (Uri, 2015).

The analyst deals with information that leads in many directions, distracting him/her from the central situation of interpretation, which requires constraints to maintain analytical focus. Conversely, establishing boundaries can impair data composition, leading to the loss of important information. Hence, choices should focus on the project's goal, which requires researchers to consider the paths taken throughout its execution (Uri, 2015).

Another limitation is that although the postmodern perspective considers the world "complex, dynamic and multidimensional," the data remain in static, flat maps. Thus, analysts face difficulties displaying social complexities in cartographies limited to circles, arrows, and positions, sometimes producing confusing maps. Some data are still difficult to communicate, such as images and text, which demand creativity to represent the multidimensionality of phenomena (Uri, 2015, p. 149).

3. Conclusion

This paper presented and exemplified Situational Analysis (SA) and its theoretical and procedural assumptions to enable its application in accounting studies. As previously mentioned, the relevance of SA lies in its capacity to enhance the GT for postmodernity complexities, which reinforces its concern in not treating phenomena in a reductionist way while structuring an analytical framework that enables the interpretation of social processes.

Through SA, researchers can structure projects that relate action and structure, discourse and agency, image, text, and context, as well as encompass the notion of empirical evidence through the inclusion of archives from a range of sources, such as documents, interviews, ethnographies, historical, visual, and discursive.

With SA, projects promote epistemic diversity, portray actors with low capacity for self-representation, and recognize the relevance of human and non-human elements in social dynamics regardless of the level at which they are located. The analytical exercise made possible by maps provides the necessary autonomy for researchers to explore the multiple ways data can be positioned and related in cartographies, helping to visualize collective action in social worlds/arenas and discursive positions on the guiding issues of the situation. As Adele Clarke shows, attention must turn to postmodern complexities, directing the researcher to investigate social relations' contradictions, multiplicities, and instabilities.

In this direction, the potential of SA in accounting is emphasized. Aligned with the literature that recognizes the significance of epistemological and methodological diversity in accounting studies (Chua, 1988, 2019; Lourenço & Sauerbronn, 2016; Jack & Saulpic, 2019), we seek to expand the possibilities of alternative research through a more subjective and critical view of reality, seeking meanings, beliefs, and positionalities underlying situations in which accounting is imbricated (see Parker & Roffey, 1997; Elharidy *et al.*, 2008; Gurd, 2008; Ahrens & Chapman, 2006). Therefore, the example presented here and research opportunities arising from SA can be explored.

The multiplicity of dynamics with which accounting is associated demands theoretical and methodological alternatives that broaden the analytical possibilities for researchers and encompass the variety of social phenomena that affect/are affected by accounting information. We expect to contribute to new studies challenging the *status quo*, evidencing aspects yet to be explored in complex situations in post-modernity.

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