Situational Analysis in Accounting Research: a Postmodern Perspective

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Abstract

Objective: Revise and illustrate the Situational Analysis (SA) method and its theoretical and procedural assumptions to enable novel inductive inquiry in accounting studies.

Method: We develop a theoretical essay on SA advances Grounded Theory, addressing the challenges of social life in the postmodern world. The essay focus 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: The paper presents an analytical alternative that is not limited to the micro, meso, or macro levels of events. Facing complexities, it provides relational views of ecologies of situations, repositioning research in individual, collective and discursive ways. With SA, a researcher can develop novel inquiry that challenges the status quo and unexplored facets of complex situations.

Contributions: The paper explores and illustrates the potential of a qualitative method not yet familiar to accounting researchers, bridging the gap between post-modern perspectives on discourse and investigation of agency on complex phenomena involving accounting concepts and mechanisms.

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

In this paper, we follow the arguments mobilized by Burchell, Clubb e 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 contributed to accounting knowledge in the past four decades due to its ability to 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 researchers presented different views on the same topic, making it possible to generate alternative theories and propose 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 the 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 budgets (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 & Saluel, 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.

The diffusion of GT happened through different approaches over the years (Goddard, 2017). The three main approaches are 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, seeking to include a post-modern perspective in GT through Situational Analysis (SA).

The postmodern turn has influenced social science research in several ways. Unlike 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, the researcher stops being an omniscient analyst and positions himself as a recognized participant, highlighting that interpretations are always partial and socially positioned (Clarke 2003, p. 555).
Clarke (2015, 2019) calls the (re)turn of 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 and articulating 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 empirically “openness” that allows the use of archives from various sources and is especially suitable for multi-modal projects (Clarke, 2003). Through the development of situation maps, the researcher exercises analyses that do not simplify social practices and that make possible the integrated action of scholars in the evaluation of discursive, historical, cultural, symbolic, spatial, temporal, and institutional aspects of accounting practices (Clarke, 2003, 2005).

This research aims to articulate Adele Clarke’s ideas to enable research production with SA and to exemplify and present topics of investigation for its use in studies in accounting. 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, the paper structure counts on four sections: the first one shows the basic elements of the SA; the second one directs the researcher to the elaboration of the cartographies; the third one exemplifies the application of the SA in an accounting case; and finally, the fourth one presents some research possibilities.

2. Situational Analysis

2.1 Definition and basics of situational analysis

SA is a methodological proposal developed by Adele Clarke to confront the challenges of the postmodern turn. Postmodern social dynamics are concerns because it is challenging to assess complexities without making social practices reductive. In contrast, analytical specialization can make it impossible to carry out studies that account for modern social processes (Clarke, 2003). Thus, SA emerges as an initiative to rethink and expand GT by assigning more attention to social life (Clarke, Friese & Washburn, 2013).

Strauss and Corbin’s influence relate to pragmatic philosophy, constructionism, and symbolic interactionism. Kathy Charmaz has influenced by 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.
SA is suited to various projects, especially those that require the use of multiple data and include multiple archives 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).

The researcher must analyze the situation, pointing out variations, differences, positions/relationships taken and developed, and be aware of all the 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 articulated, helping the researcher not only to work the 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 relations are established/hierarchized, and the levels of power distributed among the actors (Clarke, 2015, p. 21).
SA also allows for the inclusion of implicated actors, agents silenced or only discursively formed in the situation. Clarke (2015) signals that these individuals are constituted by other actors to meet others' goals. While the silenced agents physically appear in the context, they have less power and are ignored, neglected, and invisibilized. The discursively formed, on the other hand, do not appear in the situation but are mentioned by other participants, usually in a disadvantaged position. Overall, implicated individuals have little opportunity for active participation and self-representation.

The 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 be the result of human action, with the researcher’s objective being to understand the production processes, or natural, whose objective is to investigate their formation. Including non-human elements, Clarke et al. (2013) break the idea that only humans are an analytical source to be prioritized. For them, posthumanism is a challenge since 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) positioning maps. They must be constructed as spaces open to modification, reversals, and highlights. The researcher is free to develop articulations and (re)organize the multiple possibilities of distributing the elements in the cartography strategy. This freedom is a way to expand the researcher’s analytical capabilities.

Table 1

<table>
<thead>
<tr>
<th>Maps</th>
<th>Conceptualization</th>
<th>Purposes</th>
</tr>
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<tbody>
<tr>
<td>Situational Maps</td>
<td>Expose the main human, non-human, discursive, historical, symbolic, cultural, political, and temporal elements relevant to the situation, provoking relational analyses among them.</td>
<td>Provide an overview of the situation, helping the researcher to map out all the material relevant to the analysis. At this stage, the researcher teases out the different possibilities for relationships between elements and reflects on the complexities (material and discursive) that arise from the relationships.</td>
</tr>
<tr>
<td>Social Worlds/ Arenas Maps</td>
<td>Trace the collective actors, the key non-human elements, and en-gagement arena(s). It informs organized discourses and negotiations developed. These are the meso-level interpretations of the situation.</td>
<td>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.</td>
</tr>
<tr>
<td>Positional Maps</td>
<td>Show the main positions taken (and not taken) in the data concerning the discourse axes of variation and difference, concern, and controversy around complicated issues in the situation.</td>
<td>Demonstrate the positions taken on particular issues, which can be articulated or contradictory between individuals and collectivities.</td>
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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). From the initial data on the situation, the researcher is free to exercise an analytical potential and visualize all elements that may be related to the situation. Preliminary data are contrasted and linked to other elements in the collection and analysis process. It serves as a guide for the researcher to engage in data collection and to reflect on the relationships between them (relational mapping), nothing the complexities that surface based on different angles of perception (Clarke & Friese, 2007; Clarke et al., 2013).
The elements included in the situational maps remain analyzed at later levels, including through the other maps. The initial goal is to articulate how they connect, distribute power, and make evident the implicated actors (Clarke, 2019). Thus, in new maps, elements emerge from the analysis of the situation to articulate, 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 themselves 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 side, the positional maps show the positions taken or not, about specific axes of analysis, with the focus of the investigation being the main differences and controversies identified (Clarke, 2003, 2015). Positional maps do not articulate the position of individuals or groups but seek to understand how elements fit into discursive stances on the main issues in the situation. At this point, the researcher articulates positions and contradictions (Clarke, 2015). Analyzing the positions not taken in discursive materials makes it possible to examine the actors involved, evidencing power structures (Clarke, 2019).

The researcher needs to view the maps as analytical exercises that allow for 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 still articulate different levels of significance, which demands the openness of the researcher to reflect on the presence/absence of the elements and the different ways of constructing the situation (Clarke, 2007a).

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

As SA is a proposal that directs 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 e 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.” For better visualization, Table 2 presents the main changes proposed by Clarke (2003) in the SA formulation.
### Table 2

**Changes in GT proposed from SA**

<table>
<thead>
<tr>
<th>Contribution</th>
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<tbody>
<tr>
<td>Disentangles GT from the positivist foundations prevalent in the 1950s and 1960s, emphasizing its post-modern capabilities;</td>
</tr>
<tr>
<td>Introduces the ecological root of social worlds, arenas, and negotiations as a complementary conceptual infrastructure to the root of social process and social action, allowing the inclusion of individual-level analyses, meso-analyses, and the visualization of social, organizational, institutional, and discursive structures;</td>
</tr>
<tr>
<td>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 relations generated in the situation;</td>
</tr>
<tr>
<td>Directs the researcher toward provocative theorizing rather than more formal substantive theories;</td>
</tr>
<tr>
<td>Enables the development of research with more flexibility, covering the sources of evidence, such as historical, discursive, visual documents, ethnographies, field notes, and other discursive archives.</td>
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</table>

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 key stakeholder issues emerge, articulate, 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, in SA, all components became positioned, provisional, and specified in the situation. 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) indicate, all elements are components that generate possibilities for action within the situation.

As a synthesis of 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**

<table>
<thead>
<tr>
<th>SA’s Contributions to GT</th>
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<tbody>
<tr>
<td>The method counts on the elaboration and use of three analytical maps;</td>
</tr>
<tr>
<td>Requires more attention to interpret the differences and the various angles of perception in the data;</td>
</tr>
<tr>
<td>Goes beyond the use of interviews to include discourse analysis;</td>
</tr>
<tr>
<td>Helps the “silence to speak” by allowing the analysis of the missing positions on the positioning maps;</td>
</tr>
<tr>
<td>Includes the non-human elements related to the situation;</td>
</tr>
<tr>
<td>Encourages power analysis and promotes epistemic diversity.</td>
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</table>

<table>
<thead>
<tr>
<th><strong>Expectation about the researchers with the SA application</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Requires enhanced reflexivity about who the researchers are and the relationships with the researched;</td>
</tr>
<tr>
<td>Researchers must make explicit their role as an individual in the research project;</td>
</tr>
<tr>
<td>Recognition of the political nature of interpretations and possible crises of representation;</td>
</tr>
<tr>
<td>Evidence the legitimacy and authority relationships of the researcher and the research;</td>
</tr>
<tr>
<td>Position the researcher as an agent who produces partialized knowledge rather than an omniscient analyst.</td>
</tr>
</tbody>
</table>

Source: Clarke (2015, p. 15), and Clarke and Friese (2007, p. 368).
After presenting the main aspects of SA, the next topic focuses on illustrating the construction of analytical maps. Considering data interpretation occurs through cartographies, it is necessary to discuss how one should elaborate the maps to work as analytical tools to achieve study objectives.

2.2 Developing the 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 interrogated through a GT-based structure. SA is, therefore, a proposal 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 help as 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 the proposition of extensive reflections on their theoretical experiences and also 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 make up the SA](Source: adapted from Clarke (2005, p. 86).)

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

It is also important to question the discourses, symbols, concepts, discussions, and ideas that are operating. 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,” as per Figure 3.
Abstract situational maps in their messy/working version are developed for the researcher to have accessible cartography that is easy to manipulate. It is a stage to specify, (re)organize, articulate, and delete elements; it is essential to keep dated copies so for necessary revisions and checking’s (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

<table>
<thead>
<tr>
<th>Category</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>INDIVIDUAL HUMAN ELEMENTS/ACTORS</td>
<td>e.g., key individuals and significant (unorganized) people in the situation.</td>
</tr>
<tr>
<td>NONHUMAN ELEMENTS/ACTANTS</td>
<td>e.g., technologies; material infrastructures; technical information and/or knowledge; material “things”</td>
</tr>
<tr>
<td>COLLECTIVE HUMAN ELEMENTS/ACTORS, e.g., particular groups; specific organizations.</td>
<td></td>
</tr>
<tr>
<td>IMPLICATED/SILENT ACTORS/ACTANTS</td>
<td>As found in the situation.</td>
</tr>
<tr>
<td>DISCORSIVE CONSTRUCTIONS OF INDIVIDUAL AND/OR COLLECTIVE HUMAN ACTORS</td>
<td>As found in the situation.</td>
</tr>
<tr>
<td>DISCORSIVE CONSTRUCTION OF NONHUMAN ACTANTS</td>
<td>As found in the situation.</td>
</tr>
<tr>
<td>POLITICAL/ECONOMIC ELEMENTS</td>
<td>e.g., the state; particular industry(ies); local/regional/global orders; political parties; NGOs; politicized Issues.</td>
</tr>
<tr>
<td>SOCIOCULTURAL/SYMBOLIC ELEMENTS</td>
<td>e.g., religion; race; sexuality; gender; ethnicity; nationality; logos; icons; other visual and/or aural symbols.</td>
</tr>
<tr>
<td>TEMPORAL ELEMENTS</td>
<td>e.g., historical, seasonal, crisis, and/or trajectory aspects.</td>
</tr>
<tr>
<td>SPATIAL ELEMENTS</td>
<td>e.g., spaces in the situation, geographical aspects, local, regional, national, and global spatial issues.</td>
</tr>
<tr>
<td>MAJOR ISSUES/DEBATES (USUALLY CONTESTED)</td>
<td>As found in the situation, see the positional map.</td>
</tr>
<tr>
<td>RELATED DISCOURSES (HISTORICAL, NARRATIVE, AND/OR VISUAL)</td>
<td>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.</td>
</tr>
<tr>
<td>OTHER KINDS OF ELEMENTS</td>
<td>As found in the situation.</td>
</tr>
</tbody>
</table>

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

The ordered/working version lets the researcher 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 elaboration is elective and helps construct new meanings about the elements mapped so far (Clarke, 2005).

Note that abstract situational maps are unlikely to include the infinite elements related to the 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) points out that they are grounded in the symbolic interactionism promoted by Strauss (1978) and aim to present how social groups organize collective action. This ordering is materialized in universes of discourse, 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).
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 relations 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, just as actors circulate in yet another arena, aspects to be evaluated.

As in the abstract situational maps, the intention is not to promote an open discussion of all social worlds/arenas but to help the researcher select which stories are relevant to explore. It is necessary to articulate the main differences, variations, and similarities. The collectivities' behavior can also be contrasted with other social worlds or arenas and articulated with specific issues manifest in the situation (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.
By drawing up the maps, social worlds/arenas can be represented in different ways, expanding/decreasing the arenas, articulating the position of social worlds in more than one reindeer, and presenting the main commitments and discourses between organizations in the same social world or different ones. The researcher is free to develop tools to better represent them by creating codes, selecting colors, and promoting cartography-specific presentations (Clarke, 2005).

As the researcher consolidates the map of the social worlds/arenas based on several materials collected and analyzed, making it possible to develop positional maps. It is the last stage of cartography and aims to demonstrate the leading positions taken (or not) concerning the central topics under investigation. At this point, it is possible to articulate the prominent discursive positions about the research situation (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 assist in opening up 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 purpose of the positional maps is not to reveal the correct and 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, and they can occupy central spaces, 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 positionings must be disjointed from the elements. The map will focus on discursive positions, and actors, groups, institutions, organizations, and social worlds/arenas can take multiple and contradictory positions on the same issue. Instead of looking for the representation of the participants, the focus will be directed to the different positions, at which point the researcher will explore 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. Then, some possibilities for using the method are presented. We seek to articulate the concepts presented by Adele Clarke with topics that can be explored to develop research in the field.

2.3 Example of abstract/development map 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 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 globally (IPSASB, 2014).

For the elaboration of the CF, the IPSASB held public consultations for interest groups 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 themselves on the core topics of the standard, 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, as well as aid comparability 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. As an example, an abstract situational map (see Figure 6) will be shown for the positioning of human and non-human elements in the cartography, and an ordered/working version for the generation of analysis categories that can assist in the interpretation of the phenomenon.
To build the abstract situational map, the researcher must focus on the relevant elements for data collection and analysis. 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 angles of perception (Clarke & Friese, 2007).

As an 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, IMF, World Bank, and auditing firms; (7) forms of participation/articulation of non-anglophone countries; (8) organization of information users and coalition groups; (9) geographical position of IPSASB members, among others.

As the researcher progresses in collecting the 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

<table>
<thead>
<tr>
<th>INDIVIDUAL HUMAN ELEMENTS/ACTORS</th>
<th>NONHUMAN ELEMENTS/ACTANTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Citizens, politicians, government representatives, public officials, IPSASB committee members, and users of accounting information in the public sector.</td>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COLLECTIVE HUMAN ELEMENTS/ACTORS</th>
<th>IMPLICATED/SILENT ACTORS/ACTANTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>IPSASB, IFAC, political organizations, coalition groups, government organizations, educational institutions, IMF, World Bank, auditing firms, professional associations, and civil society groups.</td>
<td>Countries with least-developed countries; Non-anglophone countries; Countries with less developed public accounting systems.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DISCURSIVE CONSTRUCTIONS OF INDIVIDUAL AND/OR COLLECTIVE HUMAN ACTORS</th>
<th>DISCURSIVE CONSTRUCTION OF NONHUMAN ACTANTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
<td>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;</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>POLITICAL/ECONOMIC ELEMENTS</th>
<th>SOCIOCULTURAL/SYMBOLIC ELEMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Democracy level; Openness of countries to internationalization; Dependence of countries on the IMF and World Bank</td>
<td>Cultural, social and governmental traditions of the countries; Accounting practices already adopted contextually; Political openness to change.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TEMPORAL ELEMENTS</th>
<th>SPATIAL ELEMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
<td>Influence of the global north to 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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>MAJOR ISSUES/DEBATES (USUALLY CONTESTED)</th>
<th>RELATED DISCOURSES (HISTORICAL, NARRATIVE, AND/OR VISUAL)</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
<td>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.</td>
</tr>
</tbody>
</table>

Source: elaborated by the authors.

With the construction of the abstract/ordered map, the human, non-human, sociocultural, symbolic, temporal, spatial, discursive, political, and economic elements are positioned into prior/partialized categories of interpretation (Clarke, 2005). Through the procedures proposed by GT, the researcher develops relational analyses that capture the collectivities’ engagement throughout the exposure drafts proposed in the development of the CF, a stage in which the maps of the social worlds/arenas are built, and the main discursive axes are articulated in the positional map, aiming to understand in a postmodern perspective its elaboration by the IPSASB.

2.4 Articulating the situational analysis with research opportunities in accounting

Based on the articulation of the guiding elements of the SA, Table 6 was developed seeking to evidence possibilities for research in accounting. Projects can comprehensively use SA or employ concepts suitable for executing 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 | Recognize that accounting information is a structuring part of postmodern/posthumanist 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; Employ SA 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 | Use SA 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; Assigning a comprehensive meaning to the dynamics that happen in the social context and affect organizations, which encompasses an intra-organizational analysis, through traditional accounting information, but which incorporates social, cultural, discursive, spatial, temporal, political, and economic elements. |
| Implicated Actors | Investigate the existence of implicated actors in accounting information since SA can be used to expose actors who are silenced and or who appear only discursively, whether in traditional accounting statements or more comprehensive corporate reports, such as sustainability ones; Evaluate accounting information following relevant social events to understand how organizations present and relate to actors with low self-representation capacity in their reports. |
| Situational Maps | Use situational maps as a methodological alternative that expands the notion of empirical evidence beyond conventional accounting information, assisting in the development of interpretations that incorporate broader data about situations; Develop cartographies employing situational maps for the construction of counter accounts or shadow accounts to counter traditional accounting information by critically analyzing the situations. |
| Social Worlds/Arenas Maps | Address how accounting information is constituted as non-human elements able to structure relationships in social worlds/arenas; To demonstrate how accounting information enables the discursive organization of collectivities in the social worlds/arenas, seeking to understand how they are committed, structured, promote hierarchies, and dispute spaces in the broader social structures, shaping the accounting phenomenon. |
| Positional Maps | Explore how organizational information structures discourses in specific situations in which the accounting phenomenon is enmeshed in disputes with positions to be clarified; Articulate the discursive positions in accounting reports 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. |

Source: elaborated by the authors.

Besides the research possibilities, we also point out 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 multiple information layers, challenging the ability to delineate, delimit, and synthesize the data and its interpretations throughout the research. (Uri, 2015).
The analyst deals with information that leads in many directions, distracting him from the central situation of interpretation, which requires the use of constraints to maintain analytical focus. On the other extreme, establishing boundaries can impair the composition of the data, leading to the loss of important information. To avoid this limitation, choices should focus on the project’s goal, which requires reflexivity from the researcher about 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 is still presented in static, flat maps. The analyst faces difficulties in displaying social complexities in cartographies limited to circles, arrows, and positions, sometimes producing in confusing maps. Some data are still difficult to articulate, such as images and text, which demand creativity to represent the multidimensionality of phenomena (Uri, 2015, p. 149).

3. Conclusion

This paper has articulated Adele Clarke’s main ideas for enabling research based on SA, as well as illustrated topics of investigation for its use in accounting studies. As mentioned, the relevance of SA lies in its capacity to enhance the GT for the complexities of postmodernity, 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 signals, attention must turn to postmodern complexities, directing the researcher to investigate the contradictions, multiplicities, and instabilities of social relations.

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; Parker & Roffey, 1997; Ahrens & Chapman, 2006; Elharidy et al., 2008; Gurd, 2008; Lourenço & Sauerbronn, 2016; Goddard, 2017; Lukka & Modell, 2017; Covaleski et al., 2017; 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. The example and proposed research opportunities from SA can be explored in this regard.

We believe that the multiplicity of dynamics with which accounting is associated demands theoretical and methodological alternatives that broaden the analytical possibilities of the researcher and encompass the variety of social phenomena that affect/are affected by accounting information. We hope to contribute to new studies challenging the status quo, evidencing aspects not yet explored in complex situations in post-modernity.
References


