

# Literature reviews of qualitative accounting research: challenges and opportunities

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## Abstract

**Purpose** – This paper aims to identify specific challenges and opportunities when crafting literature reviews of qualitative accounting research. In addition, it offers potential remedies to frequent challenges when conducting such reviews.

**Design/methodology/approach** – This piece is based on recent methodological advice on conducting literature reviews and my own experience when conducting and publishing reviews that primarily cover qualitative accounting research.

**Findings** – The author chart three typical advantages and three typical use cases of literature reviews of qualitative accounting research, as well as the typical process steps and outputs of such reviews. Along with these process steps, The author identifies three overarching specific challenges when conducting such reviews and discusses potential remedies. Overall, this paper suggests that literature reviews of qualitative accounting research feature idiosyncratic challenges but offer specific opportunities at the same time.

**Originality/value** – To the best of the authors' knowledge, this paper is among the first to offer advice on the specific challenges and opportunities when conducting literature reviews of qualitative accounting research.

**Keywords** Literature review, Systematic review, Systematicity, Qualitative research, Accounting research

**Paper type** Research paper

## 1. The increasing relevance of review-centric works in and beyond accounting research

The volume of research published in academic journals and other outlets has significantly increased over the past few decades (Booth *et al.*, 2021; Kraus *et al.*, 2021), and business

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research, including accounting research, is no exception (Andiola *et al.*, 2017; Dyckman and Zeff, 2015; Kraus *et al.*, 2020; Kunisch *et al.*, 2018, 2023; Paul and Criado, 2020; Snyder, 2019; Zeff, 2019). Hence, researchers, especially junior scholars such as PhD students, may find it difficult to stay up-to-date in their area of interest and recognize which relevant and interesting research questions remain to be answered (Petticrew and Roberts, 2012; Kraus *et al.*, 2021). To help master such challenges and avoid “reinventing the wheel”, the importance of sound literature reviews has recently risen (Massaro *et al.*, 2016).

Methodological advice on how to conduct literature reviews in business-related disciplines has long lagged behind the much faster growth in published reviews (Breslin *et al.*, 2021; Kraus *et al.*, 2020; Kunisch *et al.*, 2018, 2023). More recently, several works on mastering review methods and generating impactful literature reviews have been published. Such advice includes the general potential of certain kinds of review-centric works (Aguinis *et al.*, 2023; Antons *et al.*, 2021; Cronin and George, 2023; Hoon, 2013; Jones and Gatrell, 2014; Kraus *et al.*, 2022; Paul and Criado, 2020; Rousseau *et al.*, 2008; Snyder, 2019; Tranfield *et al.*, 2003), theorizing through literature reviews (Breslin and Gatrell, 2023; Hoon, 2013; Hoon and Baluch, 2020; Post *et al.*, 2020), involving practitioners in crafting literature reviews (Sharma and Bansal, 2020), the performativity of reviews in shaping and developing academic fields (Gond *et al.*, 2020) and questions on the individual steps when conducting literature reviews (Anderson and Lemken, 2023; Hiebl, 2021; Rojon *et al.*, 2021; Simsek *et al.*, 2021; Villiger *et al.*, 2021). Most of these works have focused on general business and management research. While the number of published literature reviews in accounting journals has increased in recent years, and entire review-centric special issues have been or are about to be published in these journals (e.g. in the *European Accounting Review* and *Journal of International Accounting, Auditing and Taxation*), specific advice on crafting reviews of accounting research remains scarce.

In fact, the most notable exception that has – to the best of my knowledge – received widespread attention is the article by Massaro *et al.* (2016) on conducting structured reviews of accounting research. However, given the general nature of the work by Massaro *et al.* (2016), it cannot delve into all the strands of accounting research. These strands and methodological traditions come with their own peculiarities and informal rules of the game that are often inaccessible to junior scholars (Brennan, 2019; Dai *et al.*, 2019; Humphrey and Lee, 2004; Malmi, 2010). For this reason, Andiola *et al.* (2017) highlight specific challenges when reviewing behavioral accounting research.

Likewise, my experience of publishing several review papers in accounting journals tells me that crafting reviews that primarily cover qualitative accounting research comes with its challenges. For instance, qualitative accounting studies usually feature thick descriptions of accounting phenomena and their embedding in social and organizational contexts (Lukka and Modell, 2017; Messner *et al.*, 2017). In particular, research case studies of accounting phenomena usually feature detailed accounts of the events that took place in the case organization (Lee and Humphrey, 2017). Compared with quantitative research papers, which usually compress accounting and related phenomena into variables that can be included in statistical analyses (Messner *et al.*, 2017), the findings sections of qualitative accounting studies are often more extensive. Such extensive descriptions in qualitative accounting research come with the challenge that several elements or aspects of their findings might be extracted and included in a literature review. Likewise, the findings of qualitative accounting studies might be read with a different theory than originally intended by the authors (Huber, 2022). The author of a literature review might, thus, reinterpret the original findings (Hoon, 2013). Such reinterpretation is not possible when reviewing quantitative accounting research because the measurement of phenomena in such work is usually tightly

linked to the theoretically derived hypotheses (Smith, 2019). At the same time, covering qualitative research in reviews of accounting research is probably more relevant than in many other fields of business research, as quantitative and qualitative methods are applied more evenly in accounting research, especially in Australia, Europe and several emerging countries (Hopper and Bui, 2016; Hopper *et al.*, 2009; Massaro *et al.*, 2016; Ndemewah and Hiebl, 2022).

To help scholars – especially those relatively new to accounting research or reviews thereof – avoid some of the lessons that I have learned through trial and error, I highlight some of the challenges when crafting literature reviews of qualitative accounting research and offer potential solutions to overcome them in this qualitative insights piece. For this purpose, I first distinguish between three potential advantages and three basic use cases of reviews of qualitative accounting research in Section 2. This section aims to highlight important choices, including the extent of an author’s criticism of the literature and the decision on whether to publish the review as a standalone paper. These choices guide the later process of crafting a review of qualitative accounting research, which is detailed in Section 3. Section 3 also discusses the degree of systematicity found in contemporary literature reviews. Along these process steps, I then highlight three important challenges when reviewing qualitative accounting research and offer potential solutions in Section 4. Section 5 concludes with implications for future reviews of qualitative accounting research.

To discuss these choices and challenges in reviews of qualitative accounting research, I draw on related advice from other disciplines and my own experience. Hence, the following advice comes with the limitation that parts of it are subjective. I nevertheless hope that it is useful to account researchers interested in crafting reviews of qualitative accounting research.

## 2. Three potential advantages and three basic use cases of reviews of qualitative accounting research

Literature reviews can be classified in various ways (Booth *et al.*, 2021; Cronin and George, 2023; Fan *et al.*, 2022; Kraus *et al.*, 2022; Paul and Criado, 2020; Snyder, 2019). Many of these classifications include choices on the kind of topic addressed in a literature review and the scholarly advantages to be gained. Importantly, these choices on the topic and desired advantages of a literature review inform the rest of the literature review process (Hiebl, 2021; Tranfield *et al.*, 2003), which is why I first discuss three potential advantages of literature reviews in Section 2.1, followed by three use cases in Section 2.2.

### 2.1 *Three potential advantages of literature reviews*

Although definitions of a literature review vary, a broad understanding is that a literature review is “an original work that summarizes and synthesizes prior research on a particular topic” (Andiola *et al.*, 2017, p. 473). Andiola *et al.* (2017) further note that a “good literature review brings readers up to date on the current state of a topic, imparts fresh insights and identifies issues that prior research has left unresolved”. Hence, an important task when conducting a literature review is identifying and critically analyzing the state of research on a certain topic. That is, literature reviews typically not only provide a “representation” of prior research but may also shape the development of, and thus, “intervene” in a research field (Gond *et al.*, 2020; Hoon and Baluch, 2020). Locke and Golden-Biddle (1997) identify three primary ways in which such engagement with the state of a research field may occur [1]. These three ways can, thus, be seen as potential advantages of scholarly literature reviews:

- (1) Analyzing a certain strand of the literature may result in finding that it is *incomplete* and has missed several important aspects of the phenomenon. The advantage of such an analysis is pointing out future research avenues worthy of further inquiry (Locke and Golden-Biddle, 1997). Many reviews covering qualitative accounting research follow this approach, as their main purpose is to analyze a certain domain of accounting research and suggest aspects of the domain that still need (more) research attention (Hopper *et al.*, 2009; Ndemewah *et al.*, 2019). An advantage of such reviews might also be that they tie together research that has been published in several research fields and outlets (Ndemewah *et al.*, 2019; Nguyen *et al.*, 2018). Based on such reviews, research on a certain domain of accounting might, thus, be synthesized more comprehensively and missing knowledge on the topic identified.
- (2) A strand of the literature may be viewed as *inadequate* in that certain perspectives, frameworks or theories have been insufficiently incorporated or used in a field. The advantage of such a literature review, thus, lies in suggesting alternative ways to analyze a phenomenon or field of study, which may suggest a different future direction (Hoon and Baluch, 2020; Jones and Gatrell, 2014). Thus, such reviews tend to carry a more critical stance when analyzing the literature. An example heavily drawing on qualitative accounting research is the review by Hardies and Khalifa (2018). These authors review gender in accounting research and identify “two persistent pitfalls” (p. 385) in this literature, and thus, portray large parts of it as *inadequate*. Another example is the review by Wolf *et al.* (2020), who review the literature on the roles and identities of management accountants and conclude that this research strand has not yet made sufficient use of the “identity concept” (p. 312).
- (3) A literature review may find that a certain strand of the literature is *incommensurate* in that it has not only overlooked certain perspectives or theories (as in the “inadequate” category above) but also made claims that are just wrong. In this case, a literature review may identify the misguided perspective and try to correct the errors made (Locke and Golden-Biddle, 1997). Reviews following this approach are the most critical of the current literature and not as numerous as reviews using the two advantages above. An example of this type of review might be the recent work by Modell (2022b). Modell (2022b) reviews institutional research on management accounting and concludes that parts of this literature show no progress and even some degenerative tendencies in continuing to draw on one-sided views that predominantly focus on either human agency or structures to explain institutional processes around management accounting. In line with the *incommensurate* category proposed by Locke and Golden-Biddle (1997), Modell (2022b) also suggests ways in which these shortcomings in institutional research on management accounting can be rectified.

While Locke and Golden-Biddle (1997) analytically separate these three advantages of scholarly engagement with the prior literature, it seems fair to assume that a literature review must achieve at least one of these advantages and may pertain to several at the same time.

Regardless of the specific scholarly advantages of a literature review, we can further distinguish two ways in which literature reviews are integrated into the research process: they can result in standalone papers and/or inform a broader research project that may, for instance, be geared toward further empirical, formal/analytical or conceptual work

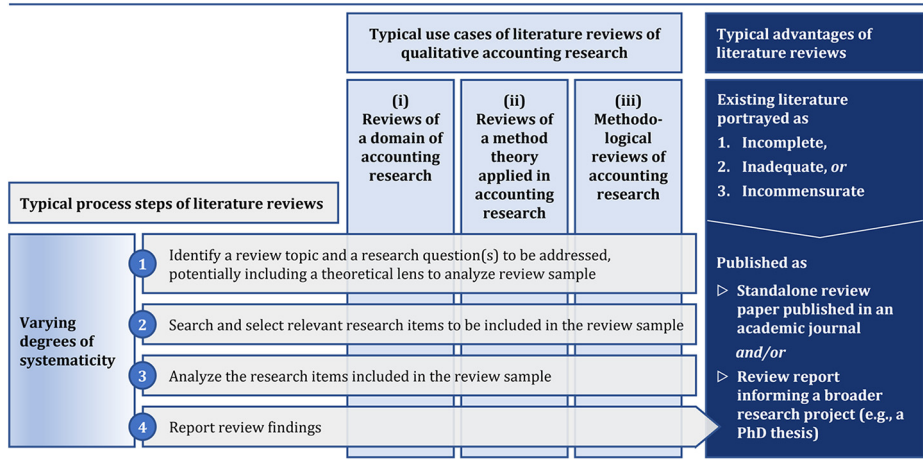
(Andiola *et al.*, 2017; Booth *et al.*, 2021; Jesson *et al.*, 2011; Petticrew and Roberts, 2012). In fact, Petticrew and Roberts (2012) argue that a literature review should be conducted at the start of any research project, particularly PhD theses, to avoid overlooking research relevant to the project at hand. In the following, I mostly use examples of literature reviews published as standalone papers, as these examples can be more easily traced by the reader. Reviews informing a broader research project may be less restricted by page count and the usual setup of the review than their counterparts published as standalone papers. However, aside from that, the following issues to be considered when crafting literature reviews of qualitative accounting research should pertain to both types of reviews.

Publishing a literature review as a standalone paper has several advantages. For instance, review articles are appealing to authors and editors of accounting journals because they usually attract higher citation rates than other research articles (Dechow *et al.*, 2020; Guffey and Harp, 2016). In addition, review articles can help sharpen an author's profile in the research community and associate the author's name with a specific domain, theory or method.

At the same time, the decision on whether a literature review should or could be published as a standalone paper rests not only on these considerations but also on several additional factors. Among these factors, to be publishable in an academic journal, a literature review needs to cover a field in which "a number of conceptual and empirical articles have amassed without previous review efforts or a synthesis of past works" (Short, 2009, p. 1312). We currently lack meta-analytic information on where such a "critical mass" (Short, 2009, p. 1316) lies for reviews of (qualitative) accounting research. For reviews of management research that are published in the most-cited specialist journals for such reviews, we know that they cover about 140 articles each on average and 30–50 articles as a minimum (Hiebl, 2021). Compared with reviews of (mostly) qualitative accounting research, we can infer that the standards in the latter field differ little from the above numbers. The critical mass for a standalone review article in accounting journals seems to start at about 30 articles, too (Damayanthi and Gooneratne, 2017; Modell, 2022a), but most such works cover larger review samples [2] of approximately 50–90 articles (Englund *et al.*, 2011; Englund and Gerdin, 2014; Fiandrino *et al.*, 2022; Hardies and Khalifa, 2018; Hiebl, 2018; Hopper *et al.*, 2009; Parker and Northcott, 2016; Weigel and Hiebl, 2022), and some cover over 100 (Baldvinsdottir *et al.*, 2011; Modell, 2022b; Ndemewah and Hiebl, 2022; Repenning *et al.*, 2022; van der Stede *et al.*, 2005). Methodological literature reviews of accounting research may even cover several hundred articles; however, at the same time, they usually feature a narrower focus on the applied methodological issues (Dai *et al.*, 2019; Feldermann and Hiebl, 2020).

Together with the three potential advantages of literature reviews, the right-hand box of Figure 1 includes the two main publication forms of reviews. This figure does not intend to provide a step-by-step guide of how to perform a literature review of qualitative accounting research. In fact, the advantages, use cases and process steps included in Figure 1 do not necessarily only apply to literature reviews of qualitative (accounting) research; but the terminology (e.g. method theory, domain theory) used in this figure and the rest of this paper are mostly taken from the qualitative accounting research literature. I use these steps, use cases and advantages when later highlighting some of the specific challenges of reviews of qualitative accounting research (Section 4). Figure 1, thus, aims to provide readers with a map to locate the typical issues I discuss when crafting a review of qualitative accounting research and summarize the main use cases and potential advantages of such reviews.

**Figure 1.**  
Typical use cases,  
process steps and  
advantages of  
literature reviews of  
qualitative  
accounting research



### 2.2 Three potential use cases for literature reviews

In the following, I distinguish between three basic use cases of literature reviews:

- (1) reviews that cover a certain domain within accounting research;
- (2) reviews that focus on the application of a certain method theory in accounting research; and
- (3) reviews that examine a specific research method as applied in accounting research.

Just like the three potential advantages of literature reviews, these three use cases are summarized in [Figure 1](#).

The first use case is related to what [Lukka and Vinnari \(2014, p. 1309\)](#) term the “domain theory” of a field within accounting research: “A domain theory refers to a particular set of knowledge on a substantive topic area situated in a field or domain”. They contrast a domain theory with a method theory, the latter being defined as “a meta-level conceptual system, or theoretical lens, which originates from another field such as organization studies or sociology” ([Lukka and Vinnari, 2014, p. 1312](#)) and is more related to the second use case of a literature review sketched above. [Lukka and Vinnari \(2014\)](#) further note that a “method theory offers a vocabulary and syntax, often also substantive propositions, which are, at least with adaptations, applicable to another disciplinary domain” (p. 1312), such as accounting research. To illustrate their argument, they draw on a review of the use of actor network theory (i.e. the method theory in focus) in management accounting research. They conclude that most prior studies in this field have exclusively contributed to the domain of management accounting research, with only a small fraction contributing to actor network theory more generally. However, even if researchers are *only* aiming to contribute to a particular domain theory of a field within accounting research, they need to know the current state of that domain theory to properly reflect and frame their contribution to prior knowledge. And such prior knowledge can be identified by means of a literature review ([Lukka and Vinnari, 2014](#)). Likewise, [Mahama and Khalifa \(2017, p. 324\)](#) argue that for qualitative accounting research based on interviews, the literature review forms the basis of deriving interview questions and later “determining whether new knowledge is generated from the interview data, thereby paving the way for the researcher to claim empirical contribution”.



Examples for use case (i) that covered a certain domain within accounting research and covered qualitative accounting research include reviews on the role of emotions (Repenning *et al.*, 2022), gender (Hardies and Khalifa, 2018), technology (Garanina *et al.*, 2021; Rikhardsson and Yigitbasioglu, 2018) and trust (Baldvinsdottir *et al.*, 2011); reviews of certain accounting practices and principles (Fiandrino *et al.*, 2022; Hoque, 2014; Nguyen *et al.*, 2018) and the roles of accountants (Wolf *et al.*, 2020); and reviews of accounting research in certain countries or regions (Hopper *et al.*, 2009; Ndemewah and Hiebl, 2022), certain industries (Gooneratne and Hoque, 2013; Ndemewah *et al.*, 2019) and types of organizations (D'Andre Matteo *et al.*, 2022; Kapiyangoda and Gooneratne, 2021; Weigel and Hiebl, 2022). All these reviews have focused on a certain substantive topic within accounting research or, in the words of Lukka and Vinnari (2014), a certain domain of accounting research. These use case (i) literature reviews may provide authors with the largest set of choices. As detailed below, such domain theory reviews can include either research items from only accounting journals or content from other sources; they may or may not be informed by a guiding theory and may include both qualitative and nonqualitative empirical papers. This, therefore, necessitates the inclusion of papers resting on various methodologies and underlying research paradigms (cf. Modell, 2010), which may pose an additional challenge for authors of such reviews.

In turn, other reviews have been less concerned with specific accounting phenomena and more interested in the application of a certain method theory to accounting research. Reviews following use case (ii) are similar to the above example of Lukka and Vinnari (2014), who use the application of actor network theory in management accounting research to illustrate the differences between domain and method theory. Further examples of use case (ii) that have mostly focused on qualitative accounting research are reviews of the use of Giddens' structuration theory in accounting research (Englund *et al.*, 2011; Englund and Gerdin, 2014) and reviews of accounting research drawing on the concepts of institutional work (Modell, 2022a), institutional theory (Modell, 2022b) and institutional logics (Damayanathi and Gooneratne, 2017). These reviews all critically analyze how a certain method theory has been applied in and has contributed to the development of accounting research. To provide such a critical analysis, the researcher usually needs to have a very good understanding of the current state of this theory, not just within accounting research, but ideally across all relevant fields to compare the application of a method theory in accounting research with the more general state-of-the-art on this theory.

In contrast to use case (i) reviews, use case (ii) reviews usually only include research from accounting journals in their sample and clearly focus on a specific theory. Hence, authors have less variability in use case (ii) reviews than in use case (i) reviews. This lower variability also pertains to the papers to be included in use case (ii) reviews. While empirical accounting research papers that adopt the same kind of theory may be based on various research methods, many use case (ii) literature reviews (Damayanathi and Gooneratne, 2017; Englund *et al.*, 2011; Englund and Gerdin, 2014; Modell, 2022a, 2022b) are exclusively based on qualitative empirical accounting research, which does not come with the potential challenge of bridging the underlying research paradigms of the research items in the review sample.

In addition to focusing on a certain domain or method theory, Aguinis *et al.* (2023) highlight that many impactful literature reviews of management research focus on methodological issues – just as the present paper does [3]. Systematic “methodological literature reviews”, and thus, use case (iii) for literature reviews, typically examine a specific research method applied to a certain field, systematically identify the challenges and shortcomings in its current application and often end with suggestions or best practices on how these methods should be

used in the future (Aguinis *et al.*, 2023; Kreamer *et al.*, 2021). While not yet frequent, some methodological literature reviews of accounting research are available (Bedford and Speklé, 2018; Hiebl and Richter, 2018; Nitzl, 2016; van der Stede *et al.*, 2005), and a small number of systematic reviews of qualitative methods in accounting research also exist (Dai *et al.*, 2019; Feldermann and Hiebl, 2020; Parker and Northcott, 2016) [4]. Such reviews may be specifically helpful and impactful if researchers have seen relatively new methods or noticed shortcomings or open questions with existing research methods applied in qualitative accounting research. Methodological reviews may, thus, chart ways in which researchers can use new methods and avoid methodological pitfalls.

Similar to use case (ii) reviews, these use case (iii) reviews usually focus solely on the accounting literature and typically only include research published in accounting journals in their review samples. Unlike the first two use cases, use case (iii) reviews are rarely informed by a specific theory and are naturally bound to the specific method adopted by the research items in the review sample. Unlike the other two use cases, the methodological choices taken are often more of interest to the review authors than the findings of the papers for use case (iii) reviews. Such reviews may, therefore, predominantly extract the necessary information from the methods sections of the research items in the review sample (Dai *et al.*, 2019; Feldermann and Hiebl, 2020).

The decision on which of the three use cases to pursue in a literature review is driven by several factors, including personal interest in certain domains, theories and research methods in accounting research. Nevertheless, from my personal observations, some tendencies can be identified. The literature review sections of doctoral theses are often geared toward the domain of accounting research in which the thesis is positioned, and thus, use case (i) (Batt, 2020; Braumann, 2017; Löhlein, 2015; Weigel, 2020), although exceptions do exist, including those more geared toward the method theories applied in accounting research, and thus, use case (ii) (Janka, 2019). By contrast, all the examples of use case (ii) reviews noted above (Damayanthi and Gooneratne, 2017; Englund *et al.*, 2011; Englund and Gerdin, 2014; Modell, 2022a, 2022b) are (co-)authored by senior scholars. In addition, these reviews often portray the current application of certain method theories in accounting research as inadequate or even incommensurate and are, thus, critical. While not relying on a full analysis of all available use case (ii) reviews, this observation may imply that this type of literature review rests on extended experience with a certain theory, and thus, having deep insights into the strengths, weaknesses and shortcomings of its application in accounting research. Similarly, the available examples of methodological reviews of accounting research (see above), and thus, use case (iii) have mostly been (co-)authored by experienced scholars. Just as with use case (ii), this observation may indicate that to conduct such methodology-oriented reviews, authors might benefit from having practical experience of a certain method to provide authentic recommendations for its future application in accounting research. However, less experienced researchers need not necessarily shy away from use cases (ii) and (iii). As some of the aforementioned examples show (Damayanthi and Gooneratne, 2017; Feldermann and Hiebl, 2020), junior researchers can still collaborate with more experienced researchers to conduct impactful reviews according to the latter two use cases.

Regardless of which use case is pursued, my experience of crafting, supervising and reviewing literature reviews is that authors usually decide upfront which use case to follow because all three use cases usually lead authors in different directions. Put differently, the choice of the use case and central topic of the literature review shapes the remainder of the review process (Booth *et al.*, 2021; Hiebl, 2021; Simsek *et al.*, 2021; Tranfield *et al.*, 2003). This process is detailed next.



### 3. Process and systematicity of literature reviews

While the typical process steps in conducting a literature review can be described and classified in several ways (Massaro *et al.*, 2016; Moher *et al.*, 2009; Tranfield *et al.*, 2003), these can be grouped into four broad steps, as suggested by Snyder (2019):

- (1) identify a review topic;
- (2) search for and select the relevant literature;
- (3) analyze the relevant literature; and
- (4) report the review findings.

Traditionally, literature reviews published in accounting journals, but also those in other social science disciplines, have often been opaque in terms of the second and third steps; they only motivated a topic and reported their findings. That is, they provided a critique of the literature and suggestions on how to move on without disclosing which methodological steps they had taken to select and analyze the literature. Such reviews are now often referred to as “traditional reviews” and contrasted with “systematic reviews” (Booth *et al.*, 2021; Jesson *et al.*, 2011; Knoll *et al.*, 2018; Kraus *et al.*, 2020).

The main [5] differences between these two types of reviews are summarized in Table 1, along with the four process steps of reviews mentioned above. The most significant difference between traditional and systematic reviews could be that systematic reviews follow a clear review protocol that defines the inclusion and exclusion criteria for the research items to be included in the review and transparently report how the literature was searched and selected. Thus, just like empirical research papers, systematic reviews usually carry a method section, too, where the researcher discloses the steps taken to arrive at and analyze a review sample (Booth *et al.*, 2021; Tranfield *et al.*, 2003). This way, it should become clear on what basis – and, in particular, on which selected research items – the review’s findings were created. Ideally, readers – and journal editors and reviewers before them – should be able to fully trace the methodological steps taken by the literature review’s authors to arrive at their findings (Hiebl, 2021). It is then possible to assess whether the review sample may be biased or important parts of the literature uncovered. Hence, just as with empirical articles, methodological transparency is usually the key ingredient for systematic reviews (Aguinis *et al.*, 2018). In turn, the main criticism of traditional reviews is that their selection and analysis of the reviewed literature is opaque and may be selective and biased (Knoll *et al.*, 2018; Kraus *et al.*, 2020).

At least for review articles published in premier management journals, systematic reviews have become the new norm (Breslin *et al.*, 2021; Hiebl, 2021; Rojon *et al.*, 2021). Hence, there are a few strong reasons for authors to produce a methodologically opaque traditional review. Indeed, methodological reviews in accounting research [i.e. those following use case (iii)] have long been more transparent in their focus, search and selection of research items (Dai *et al.*, 2019; Hiebl and Richter, 2018; Nitzl, 2016; Van der Stede *et al.*, 2005). Likewise, more recently published literature reviews strongly relying on qualitative accounting research mostly feature at least a short section on the main search strategies and sampling criteria (Modell, 2022a, 2022b; Ndemewah and Hiebl, 2022; Repenning *et al.*, 2022; Wolf *et al.*, 2020). Hence, authors of reviews of qualitative accounting may be advised to present some of the methodological details on how they identified the research items and selected the inclusion and exclusion criteria for crafting their final review sample. If reporting these details would take up too much space in the main review article, many publishers nowadays offer online appendices where additional and more technical details

Process step	Elements of the process step	Traditional reviews	Systematic reviews
(1) Identify a review topic and scope	Define the scope and purpose of the review	Often broad or indefinite in scope with the goal of integrating multiple streams of the literature or developing a specific critique or argument	Well-defined and often narrow scope aimed at providing an unbiased synthesis of existing research on a particular question or relationship
	Develop guiding research question(s)	None or only broad guiding research questions	One or several focused and well-defined research questions
(2) Search and select the relevant literature	Set up a review protocol	Typically no review protocol	A-priori review protocol is defined, and all methodological steps explained, including the exclusion and inclusion criteria for research items
	Search for relevant research items	Search methods not disclosed	A comprehensive search in line with the protocol, transparently reported
	Select research items for inclusion in the review sample	Selection process not disclosed, potentially biased selection	Selection of research items made transparent, as unbiased as possible
(3) Analyze the relevant literature	Extract data from the review sample	Data extraction not disclosed, potentially selective, driven by intuition, and thus, biased	Driven by the review protocol and fully disclosed, in line with the predefined research question(s)
	Analyze and synthesize the data	Method of analysis or synthesis not disclosed, potentially intuitive only, and thus, biased	Analysis and synthesis procedures disclosed, often relying on codings from data extraction
(4) Report the review findings	Provide a synthesis/appraisal of the current literature	Usually, a narrative summary, synthesis, or critique of the literature	Usually narratively reported answers to predefined research question(s)

**Table 1.**  
Main differences between traditional and systematic reviews

**Source:** Based on Booth *et al.* (2021), Hiebl (2021), Jesson *et al.* (2011), Knoll *et al.* (2018), Kraus *et al.* (2020), Simsek *et al.* (2021), Snyder (2019)

can be reported (for examples, see Ndemewah and Hiebl, 2022; Tank and Farrell, 2022; Weigel and Hiebl, 2022).

To be able to report these details of the literature search, authors of literature reviews are advised to establish a clear search strategy with defined inclusion and exclusion criteria and document their search in detail. Some recent advice on sample selection as part of literature reviews presents details on the choices that can be rendered and documented when searching the literature (Hiebl, 2021; Simsek *et al.*, 2021). In the accounting literature, some recent literature reviews also report in detail on their search procedures and provide examples of the choices to think about and data to document during the search process (see the online supplemental materials published along with Ndemewah and Hiebl, 2022; Tank and Farrell, 2022; Weigel and Hiebl, 2022).

When it comes to specific literature reviews of qualitative empirical research, several names for such literature reviews have been coined, such as “meta-syntheses” (Hoon, 2013), “qualitative research synthesis” (Denyer and Tranfield, 2006), “critical interpretive

synthesis”, “meta-ethnography” and “meta-narrative mapping” (Dixon-Woods, 2011; Dixon-Woods *et al.*, 2006). While the features of these techniques differ (slightly), Dixon-Woods (2011, p. 337) argues that these approaches are “all, practically, very similar, but have different names and slightly different variants”. She further notes that they can all be organized on a spectrum from more traditional literature reviews to more systematic reviews (Dixon-Woods, 2011). We can, thus, broadly conclude that techniques to cover qualitative research in literature reviews show different degrees of “systematicity” (Simsek *et al.*, 2021; see also Rojon *et al.*, 2021) and range from less to more systematic approaches (see the left-hand box in Figure 1). I return to this issue as one of the challenges in reviews covering qualitative accounting research, which is discussed in more detail in the next section. Figure 1 summarizes the three typical use cases discussed in Section 2.2, the typical process steps presented in this section, and the typical advantages of literature reviews explained in Section 2.1.

#### 4. Challenges, potential solutions and opportunities for reviews of qualitative accounting research

As indicated above, I now detail three specific challenges pertinent to literature reviews of qualitative accounting research – from my own experience. In this qualitative insights piece, I cannot cover all the potential challenges when conducting and publishing literature reviews more generally [6]. The following should, thus, not be read as an exhaustive list of such challenges and potential solutions but rather as a subjective list of those challenges specific to literature reviews of qualitative accounting research, especially when trying to publish such reviews as standalone papers in well-regarded accounting journals. I discuss these challenges as they typically occur during the process of conducting literature reviews, as displayed in Figure 1. Section 4.1 addresses the general setup and chosen research question(s) to be addressed by a literature review (process Step 1), Section 4.2 addresses the search for and selection of relevant research items (process Step 2) and Section 4.3 addresses teasing out an original contribution from such reviews (process Steps 3 and 4).

##### 4.1 *Skepticism about evidence-based reviews*

The first challenge to publishing standalone review articles that cover qualitative empirical research items is that qualitatively oriented accounting researchers, and thus, peer reviewers are often theory-focused (Pfister *et al.*, 2022). In many cases, this attitude comes with the assumption that every qualitative research paper – including literature reviews – needs to be theory-led, and thus, must adopt a theoretical lens to start with and preferably develop the theory further (cf. Lukka *et al.*, 2022; see also Section 4.3). According to Keating (1995), theory development in qualitative accounting research occurs in three steps of the research process:

- (1) theory discovery;
- (2) theory refinement; and
- (3) theory testing.

Theory refinement and theory testing studies start from one or several existing theoretical ideas and test and refine them by drawing on data (Hoon, 2013; Keating, 1995; Sutton and Staw, 1995). Such data can be empirical data or a body of published work, as is typical in literature reviews (Hoon and Baluch, 2020; Post *et al.*, 2020). By contrast, theory discovery studies “map novel, dynamic, and/or complex phenomena ignored or inadequately explained by existing theories” (Keating, 1995, p. 69). Hence, such studies do not adopt a

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certain theoretical lens to start with but rather develop theory inductively based on the available data. Again, such data could be empirical or extracted from a review sample (Breslin and Gatrell, 2023; Cronin and George, 2023; Hoon, 2013).

In the management literature, such inductive theory discovery reviews are often rooted in evidence-based thinking, and they focus on analyzing empirical research items without a particular informing theory (Leuz, 2018; Rousseau *et al.*, 2008; Tranfield *et al.*, 2003). Because such evidence-based reviews focus on a phenomenon observed in organizational practice or a related question, they would mostly apply to use case (i) reviews of a certain domain of accounting research. Authors of evidence-based reviews usually collect all relevant research items that can shed light on the phenomenon (Kunisch *et al.*, 2023; Rousseau *et al.*, 2008) – without defining in advance on which theoretical basis the research items must rest to qualify for inclusion in the review sample. Researchers may then inductively – and thus, without a predefined theoretical framework in mind – analyze the review sample. The theoretical contribution of such theory discovery or evidence-based literature reviews could be, for instance, to identify emerging themes that are later developed into a more formal theory, to create a new perspective of the phenomenon in question or to propose a framework that identifies so-far unexamined relationships from a cross-analysis of a review sample (Breslin and Gatrell, 2023; Cronin and George, 2023; Hoon, 2013; Hoon and Baluch, 2020). Take, for example, Aguinis and Glavas' (2012) review of the corporate social responsibility literature. While Aguinis and Glavas (2012) do not cite “evidence-based thinking” as their guiding paradigm, they also do not commit to a particular theory a priori but rather incorporate research findings from different areas of management to inductively develop a theoretical framework that can guide future research. Through this evidence-based approach, they have been able to synthesize research findings from different levels of analysis (i.e. institutional, organizational and individual) that were previously largely disconnected.

However, my experience is that accounting scholars are skeptical about literature reviews of accounting research that follow such an evidence-based route without starting from a predefined theory. Put in Keating's (1995) theory development categories, qualitative accounting researchers seem to prefer theory refinement and, potentially to a lesser degree, theory testing reviews of the literature but are rarely open to theory discovery reviews. This may be problematic, as theory-led reviews may reinforce existing theory and be less open to alternative and novel theoretical explanations of phenomena that do not fit existing theories [7]. As argued by Adams *et al.* (2017), this may be less problematic for phenomena that have been intensively researched and existing theories tested extensively. However, for less mature and more emerging phenomena, theoretical explanations may be unavailable. In such situations, evidence-based reviews that are not (mis-)guided by existing theory may help discover theory (Adams *et al.*, 2017). The integration of different strands of the literature resting on different theoretical paradigms may, however, be hampered if the review examines the phenomenon in question from a predefined theoretical viewpoint only, a practice sometimes observed in qualitative accounting research.

For instance, in the first two versions of a recently published review paper I co-authored (Ndemewah and Hiebl, 2022), we tried to convince the reviewers that we followed evidence-based thinking in the paper and would, thus, rather not use a predefined theoretical lens to analyze our review sample. In our view, such an evidence-based approach was warranted because we sought to integrate largely disjointed research findings that were originally based on very different theoretical assumptions. In addition, we did not originally intend this review to analyze whether these existing research findings fit into predefined theoretical categories. However, we could not convince the editor or the reviewers with this approach.

Only when we changed this argument and identified two opposing theoretical positions as being dominant in our review sample and letting these guide the analysis of our results were the reviewers more convinced and recommended minor revisions or acceptance right away. This is not to say that the reviewers or we were wrong; we just started from different epistemological positions. Similar to many systematic reviews of management research, our starting position could be coined as “empiricist” or “evidence-based”, whereas the reviewers were probably more focused on the broader theoretical threads and explanations behind our review findings (cf. [Modell, 2017](#)). The latter, more theory-led view may have the advantage that the underlying theory can be used as an organizing framework to analyze the findings gathered in the review sample, which may be especially useful for junior scholars because an informing theory provides them with a basic template of the relationships to be analyzed based on a specific theory. Another potential benefit of this theory-led approach is that an alternative theory may be suggested, and the current state of the field may be portrayed as inadequate or even incommensurate, as detailed in Section 2.

While most experienced qualitative accounting researchers may be aware of the latter benefits of theory-led use case (i) reviews, few, in my experience, are open to more inductive, evidence-based reviews of a certain domain of accounting research. Thus, most qualitatively oriented literature reviews of accounting research that are published in well-regarded journals rather adopt a guiding theory and try to distill how the reviewed research items may confirm or challenge prior work that has adopted the same or a similar theoretical lens. This is different to my experience of quantitatively oriented literature reviews of accounting research ([Hiebl, 2014](#); [Hiebl and Richter, 2018](#); [Lavia López and Hiebl, 2015](#); [Plöckinger et al., 2016](#)) in which fellow accounting researchers seem more open to evidence-based reviews.

Thus, after several failures and my apparent inability to convince qualitatively oriented reviewers of the value of evidence-based reviews and inductively generated review findings, I have concluded that – for the time being – I could either not try publishing review articles covering qualitative accounting research or just submit to the conventions of the field [8]. I concede that this position may come across as overly instrumental and as blindly submitting to the rules of the current publish-or-perish culture ([Becker and Lukka, 2022](#); [van Dalen and Henkens, 2012](#); [Weigel and Müller, 2020](#)). However, since I had a non-tenured co-author on board in the above example ([Ndemewah and Hiebl, 2022](#)), to submit to the conventions of the field, as I did not want my beliefs to get in the way of my co-author’s career prospects.

Just as the short history of this published review paper ([Ndemewah and Hiebl, 2022](#)) shows, the final literature review (e.g. as published in a standalone paper or PhD thesis) may differ significantly from earlier versions. The published paper appears to have followed a straightforward linear process: select a topic to review, focus on one or two central theories, analyze the underlying literature with these theories in mind, and then report on the results. However, junior scholars should not let themselves be blinded by the published paper: the underlying engagement with the literature and theory is often much less straightforward. That is, just as with empirical qualitative research papers, researchers often play around with different theoretical angles to make sense of data – the review sample in the case of a literature review – and then select the theory that seems most promising for making a certain argument and getting this argument published ([Ahrens, 2022](#); [Huber, 2022](#)). Alternatively, if authors have analyzed a review sample and concluded that available theories may be inadequate for fully grasping the phenomenon in question, they could then opt for a more evidence-based or theory discovery type of review ([Breslin and Gatrell, 2023](#)). In any case, it seems hard to decide whether a literature review should be more theory-led or more evidence-based before a full analysis of the review sample. Only after this analysis has



generated sufficient knowledge of the available literature can authors decide how to frame and present their review results.

As indicated above, the observations shared in this section especially relate to use case (i), namely, literature reviews that cover a certain domain of accounting research leaning heavily toward qualitative research methods. That is, I have not experienced such theory issues for the use case (iii), namely, methodological literature reviews (Feldermann and Hiebl, 2020; Hiebl and Richter, 2018), including one focusing on qualitative accounting research (Feldermann and Hiebl, 2020). The reason is probably that reviewers do not expect much theory guidance in methodologically oriented reviews, although we did present some underlying theory in the mentioned methodological review paper, too (Feldermann and Hiebl, 2020). By contrast, for the use case (ii), the application of a method theory is at the core of the review, and thus, focusing on a predefined theoretical lens to analyze the review sample is an inherent ingredient of such reviews.

#### *4.2 Sample selection and comprehensiveness of review samples*

*4.2.1 Comprehensiveness of review samples.* A further challenge for literature reviews of the qualitative accounting literature lies in the identification of relevant research items. Given the different ways, a qualitative piece of accounting research can be read or (re)interpreted (see above), a truly comprehensive review sample may be unattainable, as whether a research item is related to the reviewer's research question lies in the literal eye of the beholder. Thus, in my experience, published reviews of qualitative accounting research and their handling editors rarely focus on a comprehensive review sample and rather zone in on the (theoretical) implications arising from the analysis as long as the most relevant and most cited work is included in the review sample. That is, if we consider a comprehensive review sample as the cornerstone of systematic reviews (Rojon *et al.*, 2021; Simsek *et al.*, 2021), reviews of qualitative accounting research may be more relaxed in terms of systematicity than reviews covering more quantitative research. This may be related to several qualitative accounting research items being case studies and including rich empirical material and in-depth explanations of the examined phenomena (Ahrens and Dent, 1998; Lukka and Modell, 2010; Parker and Northcott, 2016; Parker, 2017). Such material may be read in several ways. Hence, there is often no clear-cut or objective criterion of whether a research item should be included in or excluded from a review sample. Relatedly, accounting researchers may discuss the same or a similar empirical phenomenon using a set of different terms and language. A mere search in electronic databases that rests on a predefined and potentially narrow set of keywords is, thus, unlikely to identify all the research items that could be relevant to such a literature review's research question(s). Extensive snowballing and exchange with experienced authors in the field (Hiebl, 2021) might, thus, be especially relevant to reviews of qualitative accounting research.

To illustrate this point, the first version of a review article I authored (Hiebl, 2018) was built on a review sample of only 22 articles. According to the editors and reviewers, several important and well-cited articles were missing from this sample owing to the restrictions of my keyword search. Thanks to the feedback and advice from the reviewers and editors on additional, potentially relevant articles and ways to identify them, the sample was gradually enlarged to 43 articles (first revision) and finally 64 articles (second and later revisions). The expansion of the review sample was mostly due to relaxing my search terms and making more extensive use of snowballing. Still, I acknowledge in the paper that these 64 articles may not represent a comprehensive list of relevant articles to the phenomenon under focus, but they were certainly more comprehensive than the 22 articles included in the initial

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version. Despite potentially resting on an incomplete review sample, I still managed to tease out novel contributions.

Hence, for researchers reviewing mainly qualitative accounting research, the standard criterion of a truly comprehensive review sample known from the methodological literature on systematic reviews (Hiebl, 2021; Rojon *et al.*, 2021; Simsek *et al.*, 2021) may not fully apply. Instead, following the advice of the editors of some of the review papers I have (co-) authored (Hiebl, 2018; Lavia López and Hiebl, 2015) [9], it may not be necessary to present a truly comprehensive review sample, but rather one that includes the most relevant and cited research items in a field and that enables the author to address the literature review's central research question in sufficient depth.

Still, keyword searches and sufficient snowballing techniques may help identify further relevant research items published in nonaccounting journals that may enrich the literature review and domain with new insights (cf. Greenhalgh and Peacock, 2005; Hiebl, 2021; Webster and Watson, 2002). Not least, such research relevant to the chosen research question but that may be less well known to the accounting research community than other included research items may enable the author to tease out new insights or anomalies from the review sample (cf. Dixon-Woods, 2011; Hoon and Baluch, 2020). Such insights may, in turn, provide the basis for creating an original contribution from a standalone review paper, which is an important challenge discussed in Section 4.3.

*4.2.2 Inclusion of research items from accounting journals and other fields.* In some of the review articles I have submitted to accounting journals, the reviewers voiced skepticism about why we included articles published in nonaccounting journals in our review sample. Just as with other methodological choices, the authors of literature reviews are free to frame their central research questions more narrowly or widely, and thus, have discretion about what should be included in or excluded from the review sample (Hiebl, 2021). Apart from such discretion, the most important meta-criterion is a good fit between the literature review's research question and inclusion criteria. However, this argument has not always convinced qualitatively oriented reviewers I have faced during peer review. Indeed, some reviewers and editors recommended only using articles published in accounting journals even though the literature review's guiding research questions or objectives did not include any focus on research only published in accounting journals. To be clear, such reviewer and editor opposition to research items from other fields has been the exception in the numerous review processes of literature reviews in which I have participated. However, I am afraid that in such cases, the authors of literature reviews must also make a judgment call as to whether they submit to the reviewer and editor's recommendations or try to publish their reviews elsewhere.

In my view, there are usually no logically compelling reasons as to why rigorous and relevant research from other disciplines should be excluded from literature reviews submitted to accounting journals – except, of course, for research questions that exclusively focus on accounting research, such as the application of certain method theories (Englund *et al.*, 2011; Englund and Gerdin, 2014; Modell, 2022a, 2022b) and methodological issues in accounting research (Dai *et al.*, 2019; Feldermann and Hiebl, 2020; Parker and Northcott, 2016). For instance, in one of our review papers heavily leaning on qualitative research (Ndemewah and Hiebl, 2022), more than half of the research items in the review sample were published in non-accounting journals, including general management, finance and economics journals. We discovered these research items by running a keyword-based search in several electronic databases such as EBSCO and Google Scholar, as well as extensive snowballing, as indicated above. This search was not restricted to accounting journals and helped identify many research items relevant to our research topic, resulting in a more

comprehensive review of the focused domain of accounting. Hence, going forward, I hope that the small number of editors and reviewers at accounting journals that believe in the usefulness of disciplinary borders and only include articles published in accounting journals in accounting-focused review papers will eventually lift these restrictions.

An alternative – and probably less conflict-riddled – route for authors of review articles is to use a journal-focused approach when searching for potentially relevant research items. In this approach, authors specify *ex ante* a selected group of journals and then search only these journals (Hiebl, 2021). When applied to reviews of qualitative accounting research, this has the advantage that authors only need to consider research published in a predefined group of accounting journals. A few literature reviews of mainly qualitative research published in accounting journals have followed this strategy (Hopper *et al.*, 2009); however, as detailed above, such a search approach may come with the limitation that relevant research from other fields is just ignored despite enriching the review sample and potentially paving the way to creating an original contribution with a standalone review paper (see also Section 4.3).

Only including research items from accounting journals in the review sample does not necessarily mean that the findings of the literature review could not later be discussed using arguments taken from non-accounting fields. In fact, many literature reviews that have exclusively taken research items from accounting journals (Modell, 2022a, 2022b; Repenning *et al.*, 2022) have drawn on more general advances in the respective theory or topic from other fields. For example, in his review of accounting research drawing on the concept of institutional work, Modell (2022a) mobilizes recent advances in institutional work in management research and sociology to discuss this perspective's current application in accounting research and chart the way forward.

*4.2.3 Narrowing an overly long list of potentially relevant research items.* After having chosen the inclusion criteria and searched for relevant research items, the review author is usually left with a long list of potentially relevant research items that may include several hundred or even thousands of search hits (Hiebl, 2021). While this list can be narrowed further, one clear problem may be that the sample of relevant research items is too large to be covered in a single literature review. This problem may be rooted in the initially chosen topic for review or the research question(s), which may simply be too broad to be answered by the literature review, especially if the authors want to publish it as a standalone paper, and thus, need to comply with typical page length restrictions for journal articles. Therefore, although cumbersome, authors may need to narrow the initial scope of the review, refine their research question(s) and re-run their search for literature.

In the final version of a literature review, the central topic and research question of the review must align with the search methods (Simsek *et al.*, 2021; Tranfield *et al.*, 2003). Therefore, after having motivated – and potentially adjusted and narrowed – the overall theme of the literature review, some published literature reviews (Ndemewah and Hiebl, 2022; Repenning *et al.*, 2022; Rikhardsson and Yigitbasioglu, 2018) offer detailed definitions of what should and should not be covered in the review. For instance, Repenning *et al.* (2022, p. 243) detail that they aim to focus their review on the role of emotions in accounting research, and thus, exclude research items focusing on “other affective states, such as moods, sentiments, and attitudes”. Keeping the review sample manageable in this way may also be achieved by limiting potentially relevant research items according to their publication date. An example is the paper by Rikhardsson and Yigitbasioglu (2018), who limit their review on business intelligence and business analytics in management accounting to a specific timeframe (2005–2015) and two research fields (accounting,

information systems/technology) to identify the latest research results in this fast-moving topic in accounting research.

As these examples show, and similar to the search for research items, there is room for discretion in the final selection of articles to be included in the review sample, given the abovementioned subjectivity in judging whether a research item touches upon the phenomenon in question and discretion on the detailed definitions of the research topic and timeframe to be covered. Despite such discretion, a general quality criterion of literature reviews remains in place: that all methodological choices are well explained and justified and do not contradict the review's central objectives and research question(s) (Hiebl, 2021). If this quality criterion of literature reviews is met, the review sample is ready for analysis, which usually needs to result in original observations that warrant publication as a standalone review article; this is discussed next as the third challenge of such reviews.

#### 4.3 What is the contribution?

Probably the most challenging issue I have encountered when crafting literature reviews that heavily lean on qualitative accounting research has been the question of a literature review's contribution. This is particularly relevant for standalone review papers. Just as for empirical papers, accounting journals typically require from a review article a "contribution in its own right". Indeed, given the important role of theory in qualitative accounting research (see Section 4.1; Lukka *et al.*, 2022; Pfister *et al.*, 2022), in my experience, this should preferably be a theoretical contribution and most often a contribution toward theory refinement (cf. Keating, 1995; Sutton and Staw, 1995). Junior scholars, thus, often face a paradox: if I *only* review existing research, how should I tease out something novel and original that makes my review paper worth publishing in an esteemed accounting journal? In other words, where could the potential contributions of literature reviews lie?

To make matters worse, at least for junior scholars entering the field, the hurdle rate for publishing standalone review papers in accounting journals has risen recently. The accounting research community produces more review articles today than a few years ago, and many of them in a more systematic and rigorous manner. For instance, the *European Accounting Review*, a well-regarded accounting journal according to most rankings, has recently published a special review issue. This special issue has received a record 103 submissions (García Osma and Stolowy, 2020), of which only nine were published (including some covering qualitative accounting research: Modell, 2022a; Reppenning *et al.*, 2022). Given this recent popularity in the submission of literature reviews – not only to the mentioned special issue but also to accounting research journals generally – the requirements for literature reviews have certainly risen. Journal expectations now typically go beyond a summary and synthesis of prior research on a topic, as suggested in the definition of literature reviews presented earlier by Andiola *et al.* (2017). This is not to criticize this definition but only to pinpoint that for a standalone review article to be published in a well-regarded accounting journal, it now needs more than a sound summary and synthesis.

A related problem I often encounter when discussing literature reviews authored by junior scholars such as PhD students is that they heavily focus on the rigor and systematicity of such reviews (Hiebl, 2021; Simsek *et al.*, 2021). Such scholars sometimes concentrate on identifying a comprehensive list of research items and providing extensive descriptive information on the items covered in their reviews (Snyder, 2019). Thus, junior scholars sometimes focus more on the technicalities of reviews and less on what we can learn from the analysis of the review sample. The result is often that such reviews tend to appear overly descriptive and do not generate substantive implications for further accounting research. In other words, junior scholars need to keep in mind that getting the

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technicalities of a review right (e.g. a systematic sample selection process) is usually not the reason why a review is published as a standalone paper (Hulland and Houston, 2020; Palmatier *et al.*, 2018); more importantly, the “primary value resulting from [...] reviews is often the usefulness of the insights generated” (Hiebl, 2021, p. 25).

Probably to the disappointment of the reader, I have yet to find a standard formula to tease out original contributions from review samples. Nonetheless, thanks to many supportive editors and reviewers, I think that I have a better understanding now than some years ago. One specific way to consider the contribution of a review paper is to step into the shoes of a well-read scholar in the domain, theory or method covered by the literature review. Such a scholar can be expected to have read the vast majority of the research items included in a review sample. Hence, the mere synthesis of the individual findings brings a few fresh insights. This is not to say that only established scholars can move beyond a mere synthesis of individual findings. I mention this “well-read scholar” aphorism to pinpoint that to create an original contribution with a review article, the author must tease out something that cannot be read from all the individual research items but that only emerges from a thorough cross-reading and analysis of the entire review sample. Such a cross-analysis can also be performed by less experienced scholars and might then result in novel observations that might convince even a well-read scholar (who could end up serving as the reviewer of this review article at the same time) that the literature review is worth publishing as a standalone paper [10]. For instance, such fresh insights might stem from identifying some form of inadequacy or even incommensurability in the current state of the field, as detailed in Section 2. Another insight might be to identify some irregularity in the specifics of the review sample (cf. Hoon and Baluch, 2020) compared with other strands of accounting research.

To illustrate this kind of thinking, I refer to one of the review articles I have co-authored (Ndemewah and Hiebl, 2022). We observed that quantitative accounting research was actually in the minority in the domain we covered, and that qualitative accounting research was much more common. We could, thus, tease out that the dominant epistemological position in that domain was not positivist as in “mainstream accounting research” (Chua, 1986; Hopwood, 2008; Merchant, 2010) but rather critical (Ndemewah and Hiebl, 2022). What follows from our review results is that in the domain we covered, the available evidence could paint an overly critical picture of accounting, which may need to be complemented by more research resting on mainstream quantitative methods. Hence, for the domain we covered, the argument put forward by more critically oriented accounting scholars that many mainstream accounting scholars tend to ignore qualitative and critical research (Ahrens *et al.*, 2008) was flipped on its head.

Of course, not all review articles need to focus on mainstream versus minority research. However, this example illustrates the kinds of observations that can emerge from a cross-reading of all the research items in a review sample that would not emerge from just knowing the individual results of each item. Put more formally, as detailed in Section 2, literature may be portrayed as incomplete, inadequate or incommensurable. Another way to think about the original findings provided by a literature review has recently been coined by Hoon and Baluch (2020). These authors suggest that for reviews of management research, the contributions – including theoretical contributions – of review articles primarily arise from observing similarities or observing anomalies. My above example (Ndemewah and Hiebl, 2022) probably falls into the anomalies camp, as large parts of the literature we covered shared epistemological positions that clearly differed from what is usually considered to be mainstream accounting research (i.e. quantitative research primarily based on archival data and carrying a positivist worldview), rendering most research in the



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domain we covered as featuring abnormal epistemological positions compared with mainstream accounting research. Independent of this example, another way to tease out anomalies from a review sample could be providing counter instances on a theory that has become dominant in a research domain (Hoon and Baluch, 2020), and thus, portray the literature – at least in parts – as inadequate or even incommensurable (Locke and Golden-Biddle, 1997). Therefore, review articles may challenge the dominant assumptions in the field and ignite further debate and research (Alvesson and Kärreman, 2007).

By contrast, as illustrated by Hoon and Baluch (2020), the second route for creating a contribution from a literature review lies in the identification of similar theoretical thinking within a domain, even if the important parts of that strand of the literature would not have identified or exploited such similarities before. The recent review paper by Repenning *et al.* (2022) illustrates this sort of contribution. Repenning *et al.* (2022) focus on the role of emotions in accounting research and find that the paradigmatic boundaries between accounting research resting on more positivist paradigms and those with a more constructivist spirit have much in common and show several similarities in the phenomena they examine. At the same time, Repenning *et al.* (2022) reveal that while each paradigmatic camp acknowledges the existence of the other camp, contributions are regularly framed compared with existing research within the own camp. That is, Repenning *et al.* (2022) argue that there is much potential for more interparadigmatic exchange in accounting research on the role of emotions.

A related opportunity for qualitatively oriented accounting scholars may lie in the richness and depth of the explanations provided in many published research articles. I used this richness in one of my review articles (Hiebl, 2018). In this paper, I reanalyzed the empirical parts of published qualitative accounting research articles with a so-far underused theoretical paradigm in mind (i.e. embedded agency). My argument was that we could learn much from published case studies for the theory under focus, even if most of the papers I analyzed originally featured a (slightly) different theoretical framing. From a cross-analysis of the research items included in my review sample, I produced three ways in which management accounting instruments may play a role in the theoretical paradox in question. That is, from this cross-analysis, I could identify three roles for management accounting practices – and thus, the similarities between individual papers – that may not have been obvious from reading the individual papers only and without that alternative theoretical framing in mind [11]. As a limitation of this strategy, it may be infeasible for phenomena and theoretical perspectives that deviate too much from the theory adopted in the qualitative research items to be included in the review sample. In my paper, most of the research items rested on other strands of institutional theory, and thus, shared similarities in terms of terminology and focal phenomena with the theoretical paradigm on which I focused (i.e. embedded agency). Still, even when the originally adopted theories and “new” theory adopted for reexamining the selected research items are sufficiently close, this strategy still comes with the risk of misinterpreting earlier research findings. This risk cannot be avoided unless the authors of such a literature review were to seek feedback on their reinterpretation from the authors of all the research items included in the review sample. In lieu of such comprehensive feedback, however, it seems all the more important for such “reanalysis” literature reviews to seek feedback from the research community when presenting to workshops, conferences and research seminars.

Seeking feedback from the qualitative accounting research community not only pertains to the last strategy for teasing out contributions from literature reviews but also relates to reviews of qualitative accounting research generally. As indicated in the Introduction, qualitative accounting research offers rich qualitative data that can be analyzed using

different theoretical paradigms and be read and interpreted differently by scholars (Huber, 2022). To stress test the interpretations, conclusions and contributions from a review of qualitative accounting research, it, therefore, seems prudent to not only conduct the review and submit it as a “virgin paper” to an academic journal but also use the opportunity to present the literature review at seminars, workshops and conferences (Scapens and Bromwich, 2010). These presentations not only provide an ideal opportunity to discuss and develop empirical qualitative accounting research (Ahrens, 2022) but also to discuss the conclusions and contributions drawn from a literature review of qualitative accounting research.

## 5. Conclusions

This qualitative insights piece provides an overview of the typical advantages, use cases, process steps and outputs of literature reviews of qualitative accounting research. While excellent books on conducting literature reviews in general have been written (Booth *et al.*, 2021; Jesson *et al.*, 2011), including some that emphasize the social sciences (Petticrew and Roberts, 2012), in this paper I tried to highlight several important choices that authors can make when crafting literature reviews of qualitative accounting research. First, I discuss how review authors may generally approach the existing literature and portray it as incomplete, inadequate or incommensurate (Locke and Golden-Biddle, 1997). This general stance toward the literature can be applied in all three use cases of literature reviews of qualitative accounting research: reviews of a domain of accounting research, reviews of a method theory applied in accounting research and methodological reviews of accounting research. As visually summarized in Figure 1, all these choices inform the remainder of the review process, which is portrayed in general terms in Section 3. Importantly, as summarized in Table 1, this process can be organized more or less systematically, the latter often being referred to as more “traditional” (Jesson *et al.*, 2011). Section 4 then details three specific challenges faced when conducting literature reviews of qualitative accounting research and potential ways to overcome these barriers based on my personal experience.

In particular, I hope the discussion of these challenges may contribute to increased awareness of the dominance of theory refinement and, to a lesser extent, theory testing literature reviews of certain domains of accounting research and encourage more estimation of evidence-based, and thus, theory discovery reviews. I tried to point out that the comprehensiveness of review samples in reviews of qualitative accounting research cannot be definitively judged in most cases; rather, such reviews may benefit from an openness toward relevant research conducted and published in other research disciplines. In addition, I offered ideas for reducing overly long lists of potentially relevant research items to a manageable review sample. Finally, I discussed examples of how original contributions to the literature can be rendered from literature reviews of qualitative accounting research. While, in the final version of a literature review, all these choices may be presented as resulting from a straightforward process, I also tried to highlight in Section 4 that just like most empirical research papers, literature reviews include a great deal of discretion on the authors’ side. They often require “playing around” with theories and the construction of the review sample as well as discussing the potential contributions of a literature review at conferences and through other avenues.

In conclusion, I hope that this paper offers food for thought and guidance, especially for less experienced accounting researchers, and can, thus, complement existing methodological advice for conducting literature reviews of accounting research (Andiola *et al.*, 2017; Massaro *et al.*, 2016) for the specific case of reviewing qualitative accounting research. Considering the ever-rising volumes of accounting research, I suspect that demand for such

reviews will remain high in the future. However, given the increasing number of high-quality reviews by accounting researchers, the expectations for literature reviews are rising, too. Researchers must, thus, not only stay abreast of their own substantive focus domains within accounting research but also be aware of what is expected from state-of-the-art literature reviews, particularly when coaching junior scholars or crafting such literature reviews on their own. I hope that this paper will at least offer some assistance in these endeavors.

At the same time, given the lack of systematically generated advice in the literature, the challenges and potential solutions I discuss in this qualitative insights piece rest on my own experience and are, thus, subjective. Similar to business and management research, where advice on conducting impactful literature reviews has long been scarce (Breslin *et al.*, 2021; Kraus *et al.*, 2020; Kunisch *et al.*, 2018, 2023), advice resting on more systematic analyses of past practices of reviewing the accounting literature may be needed for accounting research, too. For the time being, I hope that the challenges and potential solutions discussed in this paper will help researchers, particularly early-career researchers, better understand some of the unwritten conventions when crafting literature reviews of qualitative accounting research.

## Notes

1. Locke and Golden-Biddle (1997) focus on ways of building a contribution in management research as well as how authors can engage with the present body of the literature to make such contributions. Since this engagement with the existing literature lies at the heart of most literature reviews, I include their findings when discussing the potential advantages of literature reviews.
2. I refer to the “review sample” as the group of research items selected for closer analysis in a literature review. The results of analyzing research items in the review sample are usually considered to be the review findings.
3. However, this paper is based on personal experience that usually does not end up being published in academic journals rather than being built on a systematic review of prior reviews.
4. I acknowledge that several further articles in the accounting literature include valuable advice for qualitatively oriented researchers (e.g. Ahrens, 2022; Ahrens and Chapman, 2006; Bruesch and Quinn, 2022; Lillis and Mundy, 2005; Grafton *et al.*, 2011; Qu and Dumay, 2011). These pieces are not viewed as methodological literature reviews here, as they do not disclose any details of a formal or systematic review of the prior literature as the basis for their methodological advice. The latter aspect, however, is a defining feature of best practice methodological literature reviews, as framed by Aguinis *et al.* (2023).
5. For more details on systematic and traditional review approaches, see the excellent and detailed guidance offered by Booth *et al.* (2021) and Jesson *et al.* (2011).
6. For general advice on conducting up-to-date literature reviews of business-related research topics, see the references mentioned in the Introduction.
7. A related problem is that some accounting researchers seem to dislike integrating research from other research fields in literature reviews geared toward an accounting readership (see Section 4.2.2). This limited openness to research from other disciplines and skepticism toward evidence-based reviews may be related, as theory discovery via literature reviews often occurs when confronting research from different disciplines on the same phenomenon (Breslin and Gatrell, 2023).
8. Alternatively, another route of action would be to submit such review articles to (accounting) journals that do not (yet) enjoy comparably high esteem in the field and high rankings. However, given the growing prevalence of the “an A is an A” mentality in business schools (Aguinis *et al.*, 2020) and perceived need to produce A-level journal “hits” to gain tenure (Alvesson *et al.*, 2017),

such action may not be advisable to junior accounting researchers interested in literature reviews of qualitative accounting research.

9. In particular, I am grateful to Hans Englund, Jonas Gerdin and Michael Williamson for this advice.
10. I am indebted to Hans Englund and Jonas Gerdin for having shared this analogy with me. This analogy has been instructive in writing and revising some of my reviews that were later published as review papers in accounting journals.
11. This review paper was motivated by a theoretical question and a certain theory to begin with; thus, it followed the conventions for reviews of qualitative accounting research described in Section 4.1.

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