1. Grounded theory in corporate social responsibility research  

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INTRODUCTION

Grounded theory (GT) is a qualitative methodology, which derives its name from the practice of generating theory from research, which is grounded in data (Babchuk 1997). Three GT methodologies have evolved, namely B.G. Glaser's classic, A.L. Strauss and J. Corbin's structured, and K. Charmaz's (1983, 2005, 2006, 2014) social constructivist methodology. The thematic analysis based on GT is usually called applied thematic analysis (ATA) (Braun and Clarke 2006). As GT is designed to construct theories that are grounded in the empirical data themselves (Guest et al. 2012) this aspect is also reflected in ATA because its process also consists of reading transcripts, identifying and comparing themes, and building theoretical models (Boyatzis 1998).

CLASSIC GROUNDED THEORY

In this classic version of GT, developed by Glaser and Strauss (1967), the comparative analysis is a kind of strategy to generate analytic units of any size, ranging from small to large and from micro (individual), and meso (organizational) to macro (regional, national or worldwide) levels. The purpose of the comparative analysis is to obtain evidence from facts, that is, the conceptual category or its property is generated from one or more facts, and the concept from one fact. The concept is plainly a relevant theoretical abstraction about a certain area studied (Glaser and Strauss 2008, p. 23). Facts tend to be more susceptible to change while the concept itself remains steady. Arguably, concepts have meanings that can be revised from time to time as research purposes evolve (Figure 1.1).

Comparing Incidents

At the stage of comparing incidents, a researcher should code each incident in the data into as many categories as possible. Usually, coding refers to noting categories on margins, cards, or some other way. In the constant comparative analysis, the corporate social responsibility (CSR) researcher compares new emerging categories with already established categories in the same and different groups. This way of comparison leads to the generation of theoretical properties of the category. Here, a researcher may reveal two kinds of categories: (1) constructed by him/herself; and (2) abstracted from the language in the data.
Integrating Categories

At the stage of integrating categories and their properties, the coding continues. The constant comparative units change; comparison of incident with incident moves to the level of comparison of incident with properties of the category to those that came out at the first stage. At this stage an approach of integrative strategy occurs. For example, by joint coding and analysis, a researcher accumulates a large number of the \textit{in vivo} patterns of integration in the data themselves. Extra questions provide a guide to filling gaps and extending theory.

Delimiting the Theory

At the stage of delimiting the theory, two levels emerge: solidification of theory and reduction of categories. Here, the theoretical saturation is important. In theoretical saturation the CSR researcher continues sampling and analyses data until no new data appear, and all concepts in the theory are well developed. Concepts and linkages between the concepts that form the theory are verified, and no additional data are needed. All of the conceptual boundaries are marked, and allied concepts have been identified and delineated. Negative cases must have been identified, verified, saturated, and incorporated into the GT scheme (Morse 2004).

Writing Theory

At the stage of writing theory, a researcher possesses coded data, a myriad of memos, and a theory. The foundation of the content is based on the discussions in his/her memos behind the categories.

The classic GT is considered as generating theory as a process that is continuously under development due to new categories being evolved, because such theory imparts the social interactions and their structural context. Thus, comparative analysis can be used for the purpose of two kinds of theories: substantive and formal.
### Substantive theory

Substantive theory is developed for empirical areas, for example, within organizations, specific relations such as investigating employee engagement in fair trade companies or investigating perceptions of equity analysts on CSR, or exploring the perceptions of managers working in corporations with developed CSR programmes. In substantive theory, a researcher does not generate the theory directly from the data. A substantive theory must first be formulated with the purpose of seeing which of the diverse formal theories is probably applicable to uphold additional substantive formulations.

### Formal theory

Formal theory is developed for conceptual areas, for example, deviant behaviour, or status congruency. Formal theory can be based on one-area and multi-area; it combines many kinds of substantive areas that vary, for example, by numbers of groups represented, different hierarchical level, and interaction. One example would be to create a framework for social responsibility auditing. Formal theory requires more guidance than substantive theory due to a greater level of abstraction.

Elements such as conceptual categories and the conceptual properties of the GT are generated by comparative analysis, and are interrelated (see Figure 1.2).

Both categories and properties vary in the degree of conceptual abstraction. Lower level categories emerge during the early phases of data collection. Higher level conceptualizations, notably conceptual properties of the categories, emerge during the joint data collection, coding, and analysis. Then, the concepts should hold an analytic character, that is, be fairly generalized to nominate characteristics of concrete entities, not the entities themselves. Further, the concepts should be sensitizing, that is, giving a meaning, assisted by suitable illustrations that help to perceive the reference in terms of one’s own experience.

![Figure 1.2 Elements of the theory](image-url)
The classic GT consists of two phases (Hernandez 2009):

1. ‘Open coding’ is where the data are split into substantive codes or in vivo codes as interviews and field notes. Data are coded line by line, incident by incident with the purpose to look for similarities and differences in the expectation of finding out what the core category is.
2. ‘Selective coding’ is determined by the saturation of all categories through theoretical sampling. Here, substantive codes are tied in a substantive theory.

These coding processes are not isolated and are performed simultaneously. The application of the classic GT necessitates developing the theory with four interrelated properties (Glaser and Strauss 2008, p. 237): (1) fits the substantive area in which it will be used; (2) is understandable to those concerned with this area; (3) is sufficiently general to be applicable to diverse daily situations within the substantive area; (4) allows the user partial control over the structure and process of daily situations as they change through time.

Glaser and Strauss (2008) suggest limiting the reading of conceptual literature before generating the GT. The authors argue that similarities and convergences with the literature can be established after the emergence of categories.

STRUCTURED GROUNDED THEORY

The GT approach, particularly the way Strauss and Corbin (also known as Straussian GT) developed it, consists of a set of steps of which careful execution is thought to ‘guarantee’ a good theory as the outcome (Borgatti 1996). GT evolves during research, and it does this through continuous interplay between analysis and data collection.

Data sources in GT are interviews and observations (transcripts and field notes) and written materials (for example, documents, CSR reports, books, newsletters, diaries, letters, websites). The researcher begins with the preliminary observations that are related to the first steps of GT research. Then, research participants (could be from individuals, groups, or institutions) are selected regarding their relationships with the phenomenon or concept they represent. Research ideas are grasped through theoretical sampling, coding, and constant comparison of the qualitative data, which are at the core of GT methodology. A research question should take the form of identifying the phenomenon to be studied and what is known about the subjects, participants, or ‘actors’, and their socially constructed realities (Strauss and Corbin 1998). The CSR researcher is committed to providing some important insights into the realities of cultural participants and seems to be relatively more concerned with producing a detailed description of the cultural scene (Babchuk 1997).

The central feature of this analytic approach is the constant comparative method (Glaser and Strauss 1967). Hence, at the heart of GT analysis the coding process is threefold (Glaser and Strauss 1967, 2008).
Open Coding

Open coding is the initial, exploratory, and interpretive ‘analytic process through which concepts are identified and their properties and dimensions are discovered in the data’ (Strauss and Corbin 1990, p. 101). It is the part of the analysis concerned with identifying, naming, categorizing, and describing phenomena found in the text.

Essentially, each line, sentence, and paragraph is meticulously read in search of the answer to the repeated questions ‘What is this about? What is being referenced here?’ (Borgatti 1996). In open coding the CSR researcher writes memos about the conceptual and theoretical ideas that emerge during the course of analysis (Walker and Myrick 2006). It involves the breaking down, analysis, comparison, and categorization of qualitative data. Here, events are labelled and grouped together through constant comparison to form categories (Babchuk 1997).

Development of dimensions regarding the category’s properties (for example, the dimension ‘from small to large’ for the property of height) is the main task. To develop a category, and the relationships among categories, the researcher must develop the category in terms of its properties and the dimensions of the properties (Walker and Myrick 2006). These labels ((sub)categories) refer to things like individuals, institutions, social activities, events, communication, and so on. They are the nouns and verbs of a conceptual world. Part of the analytic process is to identify the more general categories of which these things are instances, such as institutions, work activities, social relations, and social outcomes (Borgatti 1996).

Axial Coding

Axial coding is focused on formulations of the emerging subcategories and categories, and the delineation of hypothetical relationships (Babchuk 1997) between them. The aim of this phase is ‘making connections between a category and its subcategory’ (Strauss and Corbin 1990, p. 97).

In such connections the coding paradigm is applied with the focus on the following aspects (Corbin and Strauss 1990; Strauss and Corbin 1998): situations and/or conditions in which the phenomenon occurs; actions and/or interactions of people in response to what is happening in actual situations; consequences or outcomes of action(s) and/or inaction. In this phase, the researcher develops an understanding about categories in terms of other categories, and the subcategories of which these categories consist. The researcher here delineates and extricates relationships on which the axis of the category is being focused (Strauss 1987).

The GT methodological frame in axial coding consists of the following elements (Borgatti 1996):

1. ‘Phenomenon’ is the concept that holds the codes together; outcome of interest of the subject.
2. ‘Causal conditions’ are the set of events that are premises or causes and their properties (features) for the phenomenon to occur; conditions influence actions or strategies.
3. ‘Context’ means the specific locations and/or values of causal conditions that are called moderating variables.
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4. ‘Intervening conditions’ are mediating variables that are related to the context and consequences.
5. ‘Action strategies’ are purposeful activities that are performed by actors regarding the research phenomenon and intervening conditions.
6. ‘Consequences’ are outcomes of strategies (or methods) used in a certain context.

**Selective Coding**

Selective coding is the process by which categories are related to the core category ultimately becoming the basis for the GT (Babchuk 1997). It is the process of choosing one category to be the core category, and relating all other categories to that category. The essential idea is to develop a single storyline around which everything else is draped. There is a belief that such a core concept always exists (Borgatti 1996).

Strauss and Corbin (1998) see it as the ‘process of integrating and refining the theory’ (p. 143). The CSR researcher selects a core category and then relates all other categories to the core as well as to the other categories (Walker and Myrick 2006). In this phase categories are developed, their relationships with dimensions are generalized, integration of codes at more abstract level of analysis is performed, and the conditional matrix is provided (Strauss 1987; Strauss and Corbin 1990, 1998; Corbin and Strauss 2008).

The matrix is ‘an analytic device to help the analyst keep track of the interplay of conditions, consequences and (inter)actions and to trace their paths of connectivity’ (Corbin and Strauss 1996, p. 199). The researcher by using the matrix is able to locate an interaction that appears repeatedly in the data and then trace the linkages from this through the micro and macro conditions that might influence it (Strauss and Corbin 1994). This allows the CSR researcher to reconstruct the original data in such a way that their broader context becomes apparent (Mills et al. 2006). Used as a tool, based on the emergence of subcategories and categories, the content of the matrix, where conditions and outcomes/consequences are incorporated, can add conceptual value to constructing GT.

In the coding process, logic diagrams such as flowcharts are used. When undertaking higher levels of analysis, researchers use both the conditional/consequential matrix and integrative diagramming, illustrating the complex interplay between the different levels of conditions (Strauss 1987; Strauss and Corbin 1990, 1998).

Memos are important in every analytical phase of GT. Memos are short documents that the CSR researcher writes to him/herself while proceeding through the analysis of a corpus of data (Borgatti 1996). There are three types of memos: field notes (researcher’s reflections on the GT process at every analytical step, personal views, observations, etc.); code notes (creation of a codebook with the descriptions and reflective discussions on their content); and theoretical notes (where the researcher relates codes to the literature, and develops theoretical implications). When researchers write and sort memos, they are engaged in a critical process that allows new ideas to emerge and the connection of ideas, leading to a theory that intricately explains the phenomenon under study (Dillon 2012).
CONSTRUCTIVIST GROUNDED THEORY

The constructivist GT focuses on interpretive understandings of meanings, and this version of GT is equal to multiple social realities (Charmaz 2011). For example, exploring leadership styles and motivations of corporate leaders in line with their chosen CSR activities, where multiple social realities are perceived.

GT coding is inductive, comparative, interactive, and iterative and then deductive; encompasses a close coding of statements, actions, events, and documents; decomposes the data into components or properties; and qualifies actions (Charmaz 2012). Charmaz (2011, 2012, 2014) distinguishes several phases of GT coding: initial, focused, axial, and theoretical coding.

Initial Coding

Initial coding refers to the close data analysis. Spontaneity is the main tenet which helps a researcher to remain open throughout this phase of coding. Here, all details are important, that is, word-by-word coding (works well for short-term documents, for example, internet data), line-by-line coding (works well for interviews, observations, ethnographies), incident-by-incident coding (works well for observations to identify properties of emerging concepts). Engaging in line-by-line coding (labelling each line of data) helps a researcher to reconsider the next interviews. There in vivo codes contribute to the preservation of one’s meanings of views and actions.

For example, at organizational or collective levels of analysis, in vivo codes indicate assumptions, actions, and imperatives that embrace action. For instance, examining the complexities which surround decision-making about mining communities, and the challenges faced to foster their sustainability after mining – this example points to looking for role, responsibilities, and actions of the state in relation to these communities. To pick out the advantages of initial coding, it is noteworthy to ensure that careful initial coding fulfils the fit and relevance that are considered to be the main criteria for data analysis.

Focused Coding

Focused coding enables a researcher to separate, sort, and synthesize piles of data. Here, a researcher begins to synthesize and explain larger segments of data.

Axial Coding

Axial coding aims at relating categories with subcategories. In this sense, a category consists of specific properties and dimensions. It means that this coding contributes to more extensive insight to the emerging ideas of the researcher.

Theoretical Coding

Theoretical coding emphasizes the guidance to reconsider the codes selected during the focused coding. The theoretical codes help to figure out possible relationships between
categories. Hence, a researcher may be precise and clear as long as theoretical codes fit the CSR researcher’s data and substantive analysis.

The codes should be formulated in gerunds (the noun forms of verbs), as these forms support building actions into codes. Charmaz (2011) argues that using gerunds stimulates theoretical sensitivity.

**Interpreting the Codes**

After coding, the researcher starts the memo-writing that is performed before writing the first draft of a report. The constant comparison of codes with memo-writing allows the researcher to ‘specify the conditions under which the process arises, persists, or changes’ (Charmaz 2012, p. 9). Charmaz (2014) advises the use of simple language and straightforward ideas to make theory readable, and to avoid using unexpected definitions and assertions, as they steal readers’ attention.

Charmaz (2011) considers the GT to be interpretive, contrary to the definition of how Glaser defines what the theory is, who emphasizes the positivism. The interpretive character of GT manifests in understanding and, in contrast to Glaserian GT, not in explanation and prediction. Hence, interpretive theorizing may induce ‘network analysis with the tools to bring meanings into view’ (Charmaz 2011, p. 129). The interaction is an essential component of constructivist GT, and, accordingly, the theory depends on the view of the researcher.

Charmaz (2011) highlights the flexibility of guidelines in the GT, and stays away from strict methodological rules.

**APPLIED THEMATIC ANALYSIS**

Applied thematic analysis (ATA) is a method for identifying, analysing, and reporting patterns (themes) within the data (Daily 2001). A theme represents a level of patterned response or meaning from the data that is related to the research questions at hand. A theme does not necessarily mean the frequency at which a theme occurs, but in terms of space within each data item and across the data set. The potential data analysis pitfalls occur when researchers use the research question to code instead of creating codes and fail to provide adequate examples from the data. Eventually, themes need to provide an accurate understanding of the ‘big picture’ (Braun and Clarke 2006).

ATA comprises a bit of everything – grounded theory, positivism, interpretivism, and phenomenology – synthesized into one methodological framework (Guest et al. 2012). ATA is not restricted to building theory, but its primary goal is to describe and understand how people feel, think, and behave within a particular context relative to a specific research question (Guest et al. 2012); and the core topic of an ATA can be social and cultural phenomena (Braun and Clarke 2006).

**Phases of Applied Thematic Analysis**

The phases of ATA are the following (Braun and Clarke 2006):
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Reading
Reading and re-reading data is done in order for the analyst to become familiar with what the data entail, paying specific attention at patterns that occur. The outcome is the preliminary ‘start’ of codes and detailed notes.

Initial coding
Afterwards, the analyst will generate the initial codes by documenting where and how patterns occur. This happens through data reduction where the researcher collapses data into labels and creates categories. Here, the researcher makes inferences about what the codes mean. The outcome is the comprehensive codes of how data answer the research question.

Combining codes into themes
Combining codes into overarching themes that accurately depict the data is where the researcher describes what the themes mean (even if the theme does not seem to ‘fit’) and what is missing from the analysis. The result is the list of candidate themes for further analysis.

Theme analysis
Now the analyst will look at how themes support the data and the overarching theoretical perspective. If the analysis seems incomplete, the researcher needs to go back and find what is missing.

The outcome is coherent recognition of how themes are patterned to tell an accurate story about the data. Defining what each theme is, which aspects of data are being captured, and what is interesting about the themes. The result is a comprehensive analysis of what themes contribute to understanding the data. Deciding which themes make meaningful contributions to understanding what is going on within the data. The researcher goes back to the sample at hand to see if his/her description is an accurate representation. The outcome is a description of results.

Stages of Data Coding

ATA suggests the following stages of data coding:

Developing the code manual
The code manual serves as a data management tool for organizing segments of similar or related text to assist in interpretation (Crabtree and Miller 1999). The use of a template provides a clear trail of evidence for the credibility of the study (Fereday and Muir-Cochrane 2006). The codes could be identified by the following components (Boyatzis 1998): (1) the code label or name; (2) the definition of what the theme concerns; (3) a description of how to know when the theme occurs.

Testing the reliability of the code
An essential step in the development of a useful framework for analysis is to determine the applicability of the code to the raw information (Crabtree and Miller 1999).
Summarizing data and identifying initial themes
The process of paraphrasing or summarizing each piece of data involves reading, listening to, and summarizing the raw data (Fereday and Muir-Cochrane 2006).

Applying template of codes and additional coding
The researcher applies the codes from the codebook to the text with the intent of identifying meaningful units of text (Crabtree and Miller 1999). During the coding of transcripts, inductive codes are assigned to segments of data that described a new theme observed in the text (Boyatzis 1998). These additional codes are either separate from the predetermined codes or they expand a code from the manual.

Connecting codes and identifying themes
Connecting the codes and identifying themes is the process of discovering themes and patterns in the data (Crabtree and Miller 1999). It is the process of connecting the codes and identifying themes across the sets of data, clustering under headings that directly relate to the research questions.

Similarities and differences between separate groups of data could emerge at this stage, indicating areas of consensus in response to the research questions and areas of potential conflict. Themes within each data group are also beginning to cluster, with differences identified between the responses of groups with varying characteristics, for example, demographics.

Corroborating and legitimating coded themes
The previous stages must be closely scrutinized to ensure that the clustered themes are representative of the initial data analysis and assigned codes. The interaction of text, codes, and themes in the study involves several iterations before the analysis proceeds to an interpretive phase in which the units are connected into an explanatory framework consistent with the text. Themes are then further clustered and assigned succinct phrases to describe the meaning that underpinned the theme (Fereday and Muir-Cochrane 2006).

CONSTRUCTING THE GROUNDED THEORY
GT construction 'entails the practical activity of engaging the world and of constructing abstract understandings about and within it' (Charmaz 2006, p. 128). The researcher should choose one of the versions of GT methodology, because the author/s of every version treat/s the understanding about GT construction differently:

1. Glaser's (1978, 1992, 2001, 2011) understanding is related to the indicator-concept approach. For him theoretical categories are variables and the theoretical statements should be context-free.
2. Strauss and Corbin (1998) focus on relationships among concepts the framework consists of and that is used to explain the research phenomenon.
3. Charmaz (1983, 2005, 2006, 2014) accentuates that GT is emergent and indeterminant, and emphasizes social life as a process and multiple realities in which values and facts are related.
The construction of GT is based on analytical procedures that involve two processes (Walker and Myrick 2006): (1) the researcher codes all data and then systematically analyses codes to prove a proposition; and (2) the researcher inspects the data (without engagement into coding data) for properties of categories, uses memos to track the analysis, and develops theoretical ideas.

The CSR researcher should be attentive because every GT version incorporates different consequences of analytical phases, which are inseparable from coding procedures.

**Open Coding**

For Glaser (1978) this is the initial stage of comparative analysis and the first part of substantive coding. There is no quick fix or preconceived framework to follow. Only patience, persistence, and going over and over the data using constant comparison will lead to emergent categories and their properties (Glaser 1978). Open coding is complete when the researcher begins to see the possibility of a theory that can embrace all of the data. Then, within the larger context of the data developed in open coding, it is appropriate to delimit one's coding efforts and begin selectively coding for a core variable (Walker and Myrick 2006).

From the first phase of data analysis the theoretical sensitivity is attained through the researcher’s immersion in the data, comparisons, memos, and codes (Glaser 1992). The theoretical codes are available in the third phase of the analysis, and these are applied regarding the emerging essences in the data because the text ‘speaks for itself’ to the researcher. Strauss and Corbin (1990, 1998) argue that theoretical sensitivity is achieved through the use of specific analytic tools, including questioning; analysis of a word, phrases, or sentences; the flip-flop technique; making close-in and far-out comparisons and so on.

For Charmaz (2006) the first phase is the initial coding in which the researcher is open to the data and tries to see actions in each part or segment of it, but does not apply pre-existing categories to the data. She recommends paying attention to the words, which reflect action, and to ‘code the data as actions . . . [t]he openness of initial coding should spark your thinking and allow new ideas to emerge’ (p. 48). In this phase, the researcher may see or find the areas where needed data are lacking.

For the researcher it is useful to ask him/herself such questions as: ‘How can I define the processes at issue in the data? How does the process develop and how, why, and when does it change and in what situations or contexts? What are the consequences of the process? Who are participants in this process and how does the research participant act in this process?’ In coding, the researcher must fulfil two criteria for completing a GT analysis, namely fit (the researcher constructs codes from empirical data and develops them into categories, which highlight the research participants’ experiences), and relevance (the researcher’s constructed analytic framework interprets what is happening in the process and shows relationships among implicit processes and structures explicitly) (Charmaz 2011).
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Focused Coding

This phase is only in the constructivist GT version. Here, the researcher is focused on the synthesis and explanation of larger parts of qualitative data. Focused coding means that the researcher uses ‘most significant codes to sift through large amounts of data’ (Charmaz 2006, p. 57). In this phase, the researcher determines the adequacy of the created codes in initial coding and decides about initial codes, which are valuable from an analytic point of view in order to categorize the qualitative data completely (Charmaz 2014). In this phase, events, interactions that the researcher did not grasp in initial coding, are important.

Axial Coding

Axial coding is a key step in the Straussian version but missing from the Glaserian one. In the Strauss and Corbin (1998) version the theoretical sampling and coding are keys to relate various concepts together into a theory that addresses the research questions (Dillon 2012). For Charmaz (2006, 2014) the axial coding means the same paradigm as for Strauss and Corbin (1998), where the categories and subcategories are interrelated and participants’ statements are grouped according to three methodological components such as conditions, (inter)actions, and consequences.

Selective Coding

The researcher integrates the qualitative data around a core category and constructs the theory. For Glaser (1992) this coding is the second phase (the second part of the substantive coding), in which the codes are developed selectively around a core category. Selective coding integrates all the interpretive work of analysis. The principal objective here is to explain the storyline with the central phenomenon at the heart (Scott 2004).

Theoretical Coding

Theoretical coding for Glaser (1978) is the process in which theoretical codes are used to conceptualize through relating the substantive codes to each other and integrating these into the substantive theory. Theoretical codes are ‘conceptual connectors’ that develop relationships between categories and their properties (Glaser 1992, p. 38). Constant comparative coding describes the method of constant comparison that imbues both open and theoretical coding.

For Charmaz (2011, 2012) theoretical codes specify possible relationships between categories. According to Charmaz (2014) the researcher must check the created codes through the following questions: How does the coding reflect the described experience? Are the connections between the qualitative data and the created codes evidence based? Do these codes help to understand what indicates the data? Is it possible to explicate what is happening in every segment of data with these codes? Is it possible to interpret adequately the concrete segments of qualitative data without created codes? What codes to add to the data and what is the understanding of the researcher about the phenomenon?
INTERPRETING (CONCEPTUALIZING) THE DATA IN GROUNDED THEORY

Interpretations must include the perspectives and voices of the people whom we study. Interpretations are sought for understanding the actions of individual or collective actors being studied. Yet, those who use GT procedures accept responsibility for their interpretive roles. They do not believe that it is sufficient merely to report or give voice to the viewpoints of the people, groups, or organizations studied (Corbin and Strauss 2008; Strauss and Corbin 1990; Strauss 1987).

More focused reading only occurs when emergent theory is sufficiently developed to allow the literature to be used as additional data (Heath and Cowley 2004). In interpretation (or conceptualization) of GT, researchers are interested in patterns of action(s) and interaction(s) between and among a variety of social units, their changes and relationships with contexts, situations, and conditions that could be internal and/or external (Strauss 1987).

The Researcher’s Role as Interpreter

When the researcher performs the analytical phases, this signifies an interpretation (conceptualization) of what occurs under certain conditions: with movement forward, downward, up and down, going one way then another – all depending on analytically specified conditions (Strauss and Corbin 1990, 1994).

Research participants authentically and originally interpret their own and others’ actions, and these interpretations should be incorporated in the researcher’s interpretations (or conceptualizations). Then, the researcher must learn from participants’ interpretations and be attentive to in vivo used language, words that reflect the researcher participants’ concerns regarding the phenomenon under research. GT methodology fosters the researcher to review and revise his/her own interpretations (conceptualizations) at every step of the GT development (Strauss and Corbin 1990, 1994; Strauss 1987).

The GT should be specified by the researcher. Researchers interpret (conceptualize) GT by theoretical memoing, which includes development of schemas with notes and maps during analytical phases (Dillon 2012). Only the researcher’s expertise in its specificity makes it possible to present a situation or context to a GT and ask oneself what the outcome could be. Then, the researcher should collect a set of situations (contexts), which represent different contexts bearing different expectations. Only in such a rich research-based context will the researcher be able to combine different theories and to see opportunities to provide meaningful interpretation (conceptualization).

Literature Review

What about the literature review in GT interpretations? Glaser and Strauss (1967) recommend delaying the literature review until the completion of the qualitative data analysis. The authors note that literature review before data analysis may influence the researcher’s thoughts and views, and the original analyses and interpretations will be postponed or ‘disappear’ all together. Then the GT will not be constructed, created, and interpreted as
original research work, but as ‘received theory’ (Charmaz 2005), where the theoretical ideas of others will lead, rather than the researcher’s original ideas.

After analysis the researcher must find the most significant works of other authors in relation to what the researcher addressed in his/her developed GT (Charmaz 2014). Engaging literature goes beyond sections of research reports; then the inclusion of a literature review involves the researcher’s self-empowerment to clarify his/her ideas, make comparisons by showing how and where this concrete GT fits or extends relevant literature, and the points of divergence and convergence (Charmaz 2006).

**REFERENCES**


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