

> Thursday, October 14<sup>th</sup>, 2021

14:30 - 16:00

ACCOUNTING

**RESEARCH  
SEMINAR**



EMPOWERING CHANGEMAKERS FOR A BETTER SOCIETY

## **“THEORIZING ACCOUNTING PHENOMENA” BY MARTIN MESSNER – UNIVERSITY OF INNSBRUCK**



### **ABSTRACT**

How do we use theory in accounting research? The presentation discusses different ways in which theory is mobilized in accounting research, with a particular focus on qualitative research. I suggest that making a contribution typically involves the bringing together of theory and empirics. There are different ways in which these can come together, however, resulting in different forms of “theorizing”. The presentation provides different examples from the literature and offers a categorization of how theory can be mobilized. This shall help researchers to be clear about the use of theory in their own work.