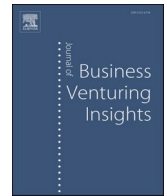





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## Cultivating insightful theory-building in qualitative research

Ewald Kibler<sup>a,\*</sup> , Eero Vaara<sup>b</sup>, Lauri Laine<sup>a</sup><sup>a</sup> Aalto School of Business, Finland<sup>b</sup> Saïd Oxford Business School, England

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## ABSTRACT

We have witnessed a proliferation of theory-building qualitative research in entrepreneurship and management studies over the past two decades. While this overall trend is worth celebrating, we argue that it is time to pause and reflect on the broader theoretical and practical impact of this body of work. Although methodological sophistication and the use of structured templates have enhanced rigor, the theoretical models generated through qualitative inquiry are rarely revisited or extended in subsequent research or practice. Thus, we suggest moving beyond the production of ‘stand-alone’ theoretical models toward what we call *insightful theory-building*, a mode of inquiry that prioritizes the development of clear, actionable insights that others can build upon, thereby enabling stepwise, cumulative theory development. To support this shift, we offer seven interrelated development strategies: clarifying, zooming in, connecting, situating, sharing, countering, and experimenting. These strategies are intended to foster more substantive, reflexive, and generative theorizing within qualitative research in entrepreneurship and management studies.

## 1. Opening the conversation: Making qualitative theory-building matter (More)

Over the past two decades, theory-building qualitative research has gained significant ground within entrepreneurship studies, reflecting broader trends in organization and management research (Bansal, Smith and Vaara, 2018; Van Burg et al., 2022). This shift is evident in a surge in the qualitative studies published but also in a marked increase in methodological sophistication and a growing presence of qualitative scholars in editorial roles at leading journals. We have also seen discussions about rigor and use of templates in qualitative research (Gehman et al., 2018; Eisenhardt and Graebner, 2007; Gioia, Corley and Hamilton, 2013; Langley, 1999) as well as reflections on problem-focused and context-sensitive research (Bansal and Corley, 2011; Eisenhardt, Graebner and Sonenshein, 2016; Howard-Grenville et al., 2021). Collectively, these trends have contributed to a more vibrant, transparent, and methodologically pluralistic qualitative research landscape (Bansal et al., 2018; Köhler et al., 2022; Pratt, Kaplan and Whittington, 2020; Van Burg et al., 2022).

While these methodological advances have enriched entrepreneurship and management scholarship, we believe they also invite critical reflection. In recent years, we have begun to wonder whether these developments, including our own qualitative studies, have truly advanced the kind of theoretical progress that might be expected from so-called theory-building work. We are also aware of concerns that have been raised within our fields about an overemphasis on theoretical contribution, which some scholars have critiqued as a form of theory development “fetishism” that often distances qualitative research from practical and socially relevant

\* Corresponding author.

E-mail addresses: [ewald.kibler@aalto.fi](mailto:ewald.kibler@aalto.fi) (E. Kibler), [eero.vaara@sbs.ox.ac.uk](mailto:eero.vaara@sbs.ox.ac.uk) (E. Vaara), [lauri.j.laine@aalto.fi](mailto:lauri.j.laine@aalto.fi) (L. Laine).

concerns (Prasad, 2023; Harrison, 2024; Keim, Mueller and Dey, 2024; Wickert et al., 2024). In this paper, we do not dismiss these critiques; rather, we acknowledge and build upon them by shifting the focus to the theoretical models we are developing. Our concern is not theory development per se, but how theory building accumulates and informs both scholarship and practice. Echoing Ployhart and Bartunek (2019), we argue that despite the abundance of thoughtful and sophisticated theory in entrepreneurship and management research, much of it remains underutilized, particularly in terms of scholarly uptake and practical relevance. The issue, then, is not merely one of generating new theoretical models, but of fostering theory development that leads to insights paving the way to new research. This, we believe, calls for taking theory building in qualitative research more seriously, not merely as a methodological exercise but as a scholarly commitment to producing models that others can engage with and build upon.

Our call for more meaningful theoretical models reflects important concerns about the trajectory of qualitative theory-building research in entrepreneurship and management. As scholars in these fields, we must confront the possibility that the increasing methodological sophistication of our work may have led us to assume that the contributions summarized in frameworks or process models would automatically gain traction and support stepwise theoretical advancement. Has the proliferation of templates and the strong emphasis on methodological rigor in qualitative research reached a saturation point, one that may unintentionally limit the creative and generative theorizing that this approach is uniquely suited to offer (Berglund and Wigren, 2025; Leitch, Hill and Harrison, 2010)? And in our collective pursuit of rigor and legitimacy, are we neglecting a deeper concern: How to ensure that our theoretical contributions emerging from qualitative research are not only methodologically and conceptually robust, but also genuinely impactful, useable in future research, and capable of advancing theory in a stepwise, actionable manner?

To address this issue, we focus on ‘inductive’ theory-building research, which can include approaches ranging from ‘grounded theory’ to ‘process theorizing’ to the so-called ‘Gioia methodology’ (Gehman et al., 2018), and which typically culminates in different forms of theoretical models. These studies are frequently positioned as theory-building contributions and remain a dominant form of qualitative scholarship in our fields. We fully acknowledge, however, that this is only one among many valuable genres of qualitative research. Drawing inspiration from broader social science traditions, important methodological innovations have emerged across a wide spectrum of genres, including narrative, discourse, and rhetorical studies; (micro-)historical research; embodied, affective, and autoethnographic approaches; as well as participatory action research and other forms of engaged scholarship. Each of these genres brings distinct strengths in generating useful theoretical insights and, in fact, often results in the development of theoretical models in their own right. As Bansal et al. (2018: 1189) rightly note, “effectively unpacking new theory requires scholars to take advantage of the breadth and variety of approaches to qualitative research.” We also recognize the importance of calls to move beyond positivist-leaning templates and rigid reporting formats that may constrain the depth, creativity, and distinctiveness of qualitative inquiry (e.g., Buchanan and Bryman, 2007; Leitch et al., 2010; Berglund and Wigren, 2025). However, rather than advancing an argument against any particular approach, our paper builds on the assumption that theoretical models emerging from any qualitative genre hold generative potential for circulation, reuse, and stepwise theory development.

In this paper, we argue that there is a need to take the next step in our approach to qualitative research in entrepreneurship, as well as in management studies more broadly. We highlight the opportunity for our scholarly community to move beyond producing sophisticated, ‘stand-alone’ models and instead cultivate what we label as ‘insightful theory-building’, a mode of inquiry that prioritizes the development and articulation of theoretical contributions that are both impactful and useable. To advance this agenda, we propose that authors would more explicitly focus on ensuring that their insights are clear, understandable, and readily useable by others in the future. To be clear, we are not advocating for yet another ‘box-ticking’ requirement in qualitative research. Rather, we envision a practice that clearly articulates key insights in a way that enables their uptake and further development (or critique) in future research.

With this aim in mind, we suggest seven development strategies for insightful theory-building. These can be embedded, for example, within the model or discussion sections of qualitative papers. While not exhaustive or definitive, we hope these strategies foster more reflexive and emancipatory theorizing practices (Alvesson, Hardy and Harley, 2017; Laine and Kibler, 2022; Harrison, 2024). At the very least, we hope to spark a broader conversation about the value of insightful theory-building, encouraging shared openness and efforts among authors, reviewers, and editors to make our insights more visible, our models more useable, and our theories more influential in advancing entrepreneurship and management research.

## 2. Development strategies for concluding theory-building exercises more insightfully

In this section, we introduce seven specific, yet interrelated development strategies aimed at fostering what we call *insightful theory-building*. These strategies are designed to enhance the usefulness of theoretical models derived from qualitative research, primarily to advance stepwise theory development in our field, while also informing entrepreneurial and management practice. Importantly, the goal of adding an insightful theorizing component is not to re-analyze data, summarize the developed model, or merely note its limitations. Rather, we offer these strategies as invitations for authors to clearly communicate the new insights generated through their theory-building efforts. Our aim is to encourage scholars to explicitly revisit the theoretical possibilities and practical implications that a model developed from qualitative studies can offer for future research. This can be achieved, for instance, through an additional section or exercise embedded within the model or discussion sections.

We view insightful theory-building as a creative, reflexive, and relational process. Thus, rather than prescribing strict rules, we provide ways to make the takeaways from theoretical models more meaningful and useful. While these seven strategies primarily target scholars engaged in ‘inductive’ or ‘grounded’ theory-building research, we recognize that readers come from diverse backgrounds and may apply these ideas differently. This also highlights the various ways in which stepwise theory development can be complemented by the generation of practical insights for entrepreneurship and management. As Wenzel et al. (2025) argue, the impact of theory-building is often indirect and multifaceted, unfolding through various intermediaries such as education, consulting, or media

that support the broader uptake of theoretical ideas. Our suggestions should therefore be read not as rigid instructions but as flexible tools that can be adapted to different research contexts and interests.

Finally, we acknowledge the limitations of our use of illustrative examples. We provide only a small number of cases, which by no means constitute an exhaustive or definitive selection. In the spirit of one of the strategies we discuss, ‘sharing’, we also recognize that our choice of sources and examples may be biased, as they are partly drawn from our own work or from studies we are particularly familiar with. Nevertheless, we believe they comprise certain methodological and analytical aspects that can serve as useful inspirations and illustrations of how these development strategies can be enacted in practice, while also inviting others to expand, challenge, and refine them through further applications. [Table 1](#) for a simplified overview of the definitions, purposes, key considerations, and main outcomes of the development strategies.

**Clarifying insights.** Theoretical models represent intellectual contributions that not only demonstrate a deep understanding of the subject matter but also serve as springboards for new theorizing and empirical research. At a minimum, we encourage fellow theory builders to not merely summarize but also to clearly and boldly articulate the key insights drawn from their models. While we do not take a position on what those insights should be, we believe that providing a clear and accessible explanation of a theoretical model, along with what makes it novel, can increase its explanatory power and enhance its impact on both scholarship and practice ([Van Burg et al., 2022](#)). As [Cornelissen \(2017\)](#) argued, theory-building qualitative research should harness, rather than suppress, the derivation of strong explanations, as this strengthens the model’s potential to be translated into bolder and more useable forms. If a model introduces new concepts, ideas, explanations, or tensions that were previously unidentified or implicit in existing research, explicitly highlighting these as novel insights enhances their value and relevance.

An instructive example of this ‘clarifying’ strategy might be found in the study by [Farny, Kibler and Down \(2019\)](#). They present two complementary model solutions. The first resembles what we often see at the beginning or end of findings sections: a comprehensive conceptual model that outlines the identified concepts, relationships, and complexities, though often still operating at a moderate level of abstraction from the empirical material. Crucially, however, they do not stop there. [Farny et al. \(2019\)](#) follow this with a dedicated theory-building section that advances a second model, one that clarifies and theorizes the core theoretical insight at a higher level of abstraction. This sharper and more parsimonious articulation spotlights an under-theorized relationship and mechanism, thereby demonstrating how clarifying and elevating insights from qualitative models can significantly advance theoretical understanding.

**Zooming into insights.** Authors could go beyond merely clarifying the key insight of their developed model by focusing on a particular aspect of it. Often, theoretical models include specific components, such as boxes or arrows, that hold novel insights. This strategy of ‘zooming in’ is particularly useful when the emergent model offers a comprehensive view but also contains a novel detail, relationship, or dynamic not present in earlier studies or models ([Van Burg et al., 2022](#)). These elements may contrast with existing theoretical knowledge in intriguing ways that call for explicit elaboration and discussion, perhaps even the formulation of formal propositions to better explicate explanations not immediately visible in the generic model presentation. Highlighting specific aspects and relationships

**Table 1**  
Strategies for cultivating insightful theory-building in qualitative research.

Strategy	Definition	Purpose	Key concern	Main outcome
<i>Clarifying insights</i>	Explicitly articulating the key insights and novel contributions of a theoretical model	To increase explanatory power and enhance impact on scholarship and practice	Boldly highlight new concepts, relationships, or mechanisms and provide a parsimonious articulation of the model	Stronger theoretical clarity, increased novelty, and enhanced usability of the model
<i>Zooming into insights</i>	Focusing on specific components, relationships, or dynamics within a model	To preserve and emphasize valuable details and nuanced insights that might otherwise be overlooked	Unpack individual relationships or mechanisms, consider formal propositions, and complement the overall model with granular analysis	Improved communicability and ability for future scholars to investigate and extend specific mechanisms and causal pathways
<i>Connecting insights</i>	Linking emerging model components to existing theories and prior models	To highlight progress, identify tensions, and integrate insights across models	Engage in (post-hoc) abductive theorizing, compare and contrast with prior models, and explicitly link emergent dimensions to existing literature	Richer, relational conceptual frameworks that go beyond emerging ‘stand-alone’ models
<i>Situating insights</i>	Theorizing the historicity, multiplicity, and dynamics of contextual layers around the model	To deepen understanding of the empirical setting and strengthen contextualization	Consider roles of history, temporality, space, and place; examine micro- and macro-level interactions	More contextually grounded theoretical models with enhanced (multi-layered) explanatory value
<i>Sharing insights</i>	Reflecting on and communicating the relational, stepwise, and embodied choices in theory-building	To enhance trustworthiness and provide guidance for future research	Document fieldwork, immersion experiences, and reflective choices; use active voice and relational narratives	Rich, reflexive understanding of theory-building processes and pathways for deeper theorization
<i>Countering insights</i>	Critically examining models by exploring alternative explanations, counterfactuals, or excluded relationships	To reveal hidden assumptions and expand theoretical and practical relevance	Consider alternative causal pathways, counter-relationships, and value-laden implications of the model	More critically examined models that inspire alternative interpretations and actionable insights
<i>Experimenting with insights</i>	Using thought experiments and speculative approaches to extend models beyond their original conclusions	To explore new scenarios and foster creative, generative theoretical thinking	Encourage “what if” questions, prospective theorizing, and imaginative extensions of models	Forward-looking, generative insights that open new research pathways and applications

of an emerging theoretical model can help preserve valuable details and nuances that might otherwise be overlooked or dismissed.

For example, the study by [Muñoz, Kimmitt and Williams \(2025\)](#) provides inspiration in this regard. Their work develops a structural model that illustrates multiple interconnected relationships among concepts. Rather than presenting the model only as a whole, they carefully unpack and explicitly label each proposed relationship. By zooming in on these individual relationships, the authors theorize detailed mechanisms that enable future scholars to investigate and extend specific causal pathways, thereby complementing rather than replacing the treatment of the model as a monolithic framework. This granular approach exemplifies how a ‘zooming in’ strategy can enhance the communicability of qualitative models by ensuring that critical insights are not overlooked.

*Connecting insights.* In addition to clarifying the whole and elaborating on specific aspects, we encourage authors to make connections to earlier theories and models more explicit. The goal is not merely to state similarities or differences, but to highlight progress and potential tensions. A ‘connecting’ strategy, therefore, involves a ‘relational’ approach to theorizing, where different components of a theoretical model are viewed in relation to elements from other models rather than being strictly indigenous to the original model. This approach can yield novel insights by comparing, contrasting, and integrating key findings from prior models with those newly introduced and developed. It also requires bold efforts from authors to re-examine existing models, dissecting key components that can be meaningfully linked to the new model. This process can enable the development of empirically driven conceptualizations of relationships and mechanisms that a ‘stand-alone’ model may not fully capture. Alternatively, it may help highlight the very novelty of the presented model by double-checking where the new model and prior models are distinct but also overlap, inform, or complement each other.

While theory-building exercises in qualitative research may involve analogical reasoning and abductive theorizing ([Ketokivi et al., 2017](#)), connecting insights could also include what we refer to as ‘post-hoc abductive theorizing’. In this case, theory builders go beyond presenting robust models in their papers; they also create space to connect these new, ‘quasi-ready’ models with existing theories, thereby uncovering insights that can advance more substantial theory development and yield clearer practical guidelines. For instance, [Muñoz and Kimmitt \(2019\)](#) provide a useful demonstration of the value of connecting insights by systematically integrating inductive findings with concepts from different theories and literatures. By explicitly linking their emergent dimensions to prior theories, they were able to develop a richer, more relational conceptual framework that goes beyond what a stand-alone model could capture.

*Situating insights.* Qualitative research often yields insights that are deeply tied to the context in which they are discovered. Contextualizing inquiry and explicating the boundary conditions within which a proposed model ‘works’ are, of course, staples of good scientific practice. Here, we urge fellow scholars to take an additional step beyond contextualization and boundary specification. A ‘situating’ strategy can yield novel insights by elaborating the historicity, multiplicity, and dynamics of contextual layers in relation to the key insights of the presented model. This involves actively theorizing the roles of history, temporality, space, and place to capture the empirical setting more fully in which theories and models are developed ([Baba, Sasaki and Vaara, 2021](#); [Welter and Baker, 2021](#); [Dacin et al., 2024](#)).

For example, historical work often emphasizes the multi-layered contexts of cases, which enriches understanding by examining the interplay between individual actions and broader societal changes over time ([Hargadon and Wadhvani, 2023](#)). A compelling illustration of a situating strategy is [Lamberg et al. \(2025\)](#) micro-historical study. Their analysis of ‘near-histories’ shows how even unrealized strategic decisions are embedded in multi-layered contexts that generate significant implications. By situating their model in overlooked episodes from a large corporation’s recent history, they demonstrate how attention to context enriches theorizing on strategic processes. Another empirical illustration of the ‘situating’ strategy is [Kibler et al. \(2022\)](#), who connected theoretical insights from individual-level narratives with the broader institutional environment and discourses in which they were embedded. Through this layered approach (combining, for instance, narrative analysis with critical discourse analysis) they demonstrated how insights emerge from the dynamic interplay between micro-level accounts and macro-level structures. This shows how a situating strategy can deepen and enrich theory-building, in their case by developing a theoretical yet contextually grounded typology. More broadly, such a strategy not only strengthens contextualization but also enhances the robustness and theoretical value of models developed from qualitative research.

*Sharing insights.* Another strategy is to focus explicitly on the relational aspects of theory-building. Here, we invite authors to reflect on and make more theoretically generative the choices they made as well as the doubts they had while conducting and progressing with their theory-building qualitative research ([Locke, Golden-Biddle and Feldman, 2008](#); [Zilber and Meyer, 2022](#)). This reflection helps to better understand not only the reflective nature of the qualitative research process ([Cunliffe and Alcadipani, 2016](#)), but also the concrete, stepwise decisions on which components, relationships, and outcomes are addressed, and which are not. Shedding further light on these choices enhances trustworthiness in qualitative research ([Pratt et al., 2020](#)) and our understanding of model construction, while encouraging future research that may be based on sharing insights from the actual theory-building process.

Relatedly, sharing insights may also involve explicating, at times in an almost autoethnographic manner, how theory builders experienced their immersion in the qualitative research process ([Fisher, 2024](#); [Farny et al., 2019](#)), as well as how they navigated and created relationships, for example with research participants or co-authors, during the theorizing that emerged from their data collection efforts ([Van Maanen, 2011](#)). Using active voice can help illuminate the social dynamics involved in the process of theory-building. Additionally, reflecting on behind-the-scenes stories can be valuable ([Gaddefors and Cunningham, 2024](#)), offering a way to connect personal experiences of theorizing with future research possibilities ([Shepherd, Wiklund and Dimov, 2021](#)).

For instance, [Miele and Gherardi’s \(2025\)](#) study exemplifies the value of ‘sharing’ insights because it makes explicit the stepwise, relational, and embodied choices involved in theorizing from experiences in qualitative research. By carefully documenting, for instance through the use of detailed ethnographic vignettes, how they observed, participated in, and reflected on their fieldwork, they enable readers to connect with the concrete experiences that shaped their communication of conceptual insights. Their approach not

only illustrates how concepts emerge in practice but also provides a rich, reflexive pathway for deeper theorization, showing how immersion and relational awareness can generate novel understandings that extend beyond the immediate empirical context.

*Countering insights.* Models developed from qualitative research often make strong intuitive sense. They help tell compelling stories that explain complex phenomena, inspiring readers and sparking imagination. Yet, assuming that such theories and models are “complete” can blunt our critical faculties (Gadamer, 1979). We therefore encourage authors to cultivate insights that serve as springboards for counterfactual reasoning and counternarratives (Kibler and Laine, 2024). Counterfactuals offer alternative explanations, while counternarratives challenge and reconstruct dominant accounts (Mordhorst, 2008). In this way, ‘countering’ insights involve critical reflection on the value-laden nature of theory-building, opening space for alternative interpretations and actionable insights.

Authors adopting a ‘countering’ strategy might, for example, recognize that their models could have taken very different forms, perhaps less elegant and linear, even unsettling or disruptive, had they pursued another, equally insightful path to theorizing. Countermodeling, presenting counter-relationships, or making visible the ‘boxes and arrows’ excluded from a theoretical model for coherence all exemplify this approach. For instance, Durand and Vaara (2009) highlight how counterfactual analysis can refine theoretical models and their underlying mechanisms by systematically exploring how alternative events or decisions might have led to different theoretical interpretations, thereby exposing hidden assumptions. Similarly, Lamberg et al. (2025) engage in extensive reflection on alternative courses of action, including counterfactual analyses of key decisions and actions, to reveal the ‘causal sensitivity’ of near-history processes. Taken together, by embracing a ‘countering’ strategy, scholars can move beyond deterministic explanations, highlight the contextual contingencies of their models, and extend both their theoretical and practical relevance.

*Experimenting with insights.* Lastly, we propose that insightful theory-building can be enhanced through an experimental, speculative approach to generating novel knowledge, one that goes beyond the conclusions of developed models in qualitative research papers. A powerful method for achieving this is through thought experiments, often sparked by ‘what if’ questions that challenge existing theoretical models and explore their potential. These experiments can be integrated after a model’s presentation, offering opportunities to examine the impact of small conceptual changes. Kornberger and Mantere (2020, p. 2) describe thought experiments as “practical ways to develop new ideas [that] can provide crucial devices triggering transformations in thought and practice while opening and retaining the pathways of reasoning that generated them.” By anticipating the types of thought experiments and speculations their models might provoke, authors can extend both theoretical development and practical implications for entrepreneurship and management. While countering strategies focus on reinterpreting past conditions that may have shaped model development differently, experimenting with insights looks forward, considering how models might be translated to guide practice and shape future scenarios. This forward-thinking approach supports bold experimentation with new imagined scenarios, offering fresh perspectives on model applications and addressing the persistent gap between scholarly theory and its (speculated) real-world impact (Muñoz and Dimov, 2023a, 2023b).

Building on this, we suggest that the experimenting strategy also opens space for greater creativity and playfulness, encouraging scholars to speculate on and embrace the generative potential of theoretical models, and to foster connections between possibility and reality. When combined with ideas from prospective theorizing and generative scholarship (Gümüşay and Reinecke, 2022; Muñoz and Dimov, 2023a, 2023b), this approach can inspire (post-hoc) discussion of transformative insights in a qualitative paper, even when the core methodological approach follows conventional theory-building templates. Such theorizing complements traditional approaches, which often focus on explaining past events, by creating new metaphors and alternative pathways that point toward improved or alternative futures (Cornelissen, 2006). It harnesses theoretical imagination (Weick, 1989), reframing both present and future realities. This, in turn, provides fertile ground for thought experiments that fuel forward-looking research, transforming grounded theoretical models from primarily explanatory devices into exploratory, generative forces that can reshape future entrepreneurial and managerial thinking (Gümüşay and Reinecke, 2022). By experimenting with insights after common theory-building exercises, we believe scholars can push the boundaries of traditional models, opening new ways of thinking and engaging with the dynamic, evolving nature of entrepreneurial phenomena.

### 3. Conclusion

We are delighted to witness a significant and sustained increase in both the quality and quantity of qualitative research in entrepreneurship and, more broadly, in management studies. This is linked with increased methodological sophistication, enhanced understanding of different approaches and templates, and a much-needed emphasis on problem-focused and context-sensitive research. What we have now in many ways reflects the past hopes for a vibrant, transparent, and methodologically pluralistic qualitative research community. Yet, as authors of this paper, we have not been able to stop asking ourselves whether our theory-building exercises in qualitative research help the field to progress in an incremental and meaningful way. Specifically, we worry that the theoretical models that we create, while beautiful and relevant on their own, do not have the impact they should on new research or practice.

To address this issue and open some initial pathways forward, we’ve proposed seven strategies for cultivating insightful theory-building, strategies that help authors generate actionable insights capable of informing and guiding subsequent research. These development strategies are neither exhaustive nor mutually exclusive; rather, they represent interrelated approaches to engaging more deeply with the theorizing process, with the goal of making theoretical models more impactful and useable. What matters is not the cursory re-summarizing or re-labeling of theoretical ideas as ‘insightful’, but rather how these ideas contribute to advancing genuine understanding and knowledge creation in entrepreneurship and management research. By clarifying, zooming in, connecting, situating, sharing, countering, and experimenting with insights, we hope scholars will be better able to make their painstaking efforts to

build novel theory through qualitative research more meaningful and impactful for our scholarly and practitioner communities.

### CRediT authorship contribution statement

**Ewald Kibler:** Writing – review & editing, Writing – original draft, Conceptualization. **Eero Vaara:** Writing – review & editing, Writing – original draft, Conceptualization. **Lauri Laine:** Writing – review & editing, Writing – original draft, Conceptualization.

### Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

### Data availability

No data was used for the research described in the article.

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