

Exploring Uncharted Territories: The Role of Counterfactuals in Qualitative Theory Building in Management and Organization Studies

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SUMMARY

Counterfactuals run *counter the facts* and can be an important ingredient in theorizing in qualitative studies. Counterfactuals provide a welcome broadening of scope and are particularly useful theory-building tools for qualitative research, which values the in-depth exploration of the context and the phenomenon. To address whether and how researchers can leverage counterfactuals as a methodological tool in qualitative research, we offer a systematic review of empirical qualitative papers actively engaged with counterfactuals published in six management journals, from the first volume to the latest published in 2023. Our review study reveals that counterfactuals can take the form of a factual scenario (i.e., an unexpected occurrence) or of a fictional scenario (i.e., mentally generated ‘what-if’ schemata). In addition, they serve to zoom in on the phenomenon to capture the fine-grained details and/or zoom out to explore it from a broader perspective.

INTRODUCTION

What if, as management scholars, we have overlooked the untapped potential of counterfactuals for theory building? Counterfactuals run *counter the facts*, theoretically accepted knowledge, current situations, and status quo in the given context. Counterfactuals are conditionals that lead to causal inferences by spotlighting, dramatizing, or clarifying the link between an antecedent and an outcome (Roese & Olson, 2008). Hence, counterfactuals are promising tools to investigate the phenomenon closely, aid extensive data gathering, step back and bring out undiscovered mechanisms, and develop explanations through reasoning (Cornelissen & Durand, 2014; Harley & Cornelissen, 2020).

As researchers, we are driven by a quest for extraordinary topics, novel methods, and material to challenge the taken-for-granted knowledge and assumptions. In this pursuit, counterfactuals can play a fundamental role in exploring uncharted territories within the management and organization field (Durand & Vaara, 2009; Cornelissen & Durand, 2014; Eisenhardt, Graebner & Sonenshein, 2016). There is a growing interest in counterfactuals in various steps of theory building. Counterfactuals have been used as a theory-generation tool in cognitive psychology, history, political science, international relations (Lewis, 1973; Roese & Olson, 1995; Tetlock & Belkin, 1996; Mandel, Hilton & Catellani, 2005; Blatter & Haverland, 2012), and also, more recently, in management and organization studies (Weick, 1989; Durand & Vaara, 2009; Cornelissen & Durand, 2014; Eisenhardt, Graebner & Sonenshein, 2016).

Counterfactuals act as a lens of the camera when it is employed by a researcher. Just as a photographer purposefully manipulates the lens to zoom in on the fine-grained details or zoom out to capture a wider perspective, a researcher engages with counterfactuals to zoom in and/or zoom out on the phenomenon of interest. Engaging with counterfactuals as a metaphorical camera lens enables researchers to capture the essence of a scene to frame and reveal the complexity of the phenomenon of interest by purposefully zooming in and zooming out. Accordingly, counterfactuals as a tool for generating and framing alternative explanations, uncovering deeper details about phenomena, and establishing plausible causal relationships offer substantial methodological refinement, especially in qualitative studies.

Qualitative research deals with the complexity of phenomena by allowing researchers to collect rich descriptions, examine the phenomena more closely and in-depth, and thus gain a deeper understanding of the phenomenon via iterative cycles of data collection and theorizing involving the explicit generation of alternative explanations (Bluhm *et al.*, 2010; Gephart, 2004; Kouamé and Langley, 2018). Thus, counterfactuals provide a welcome tool for extending the scope of such alternative explanations beyond what appear to be the *facts*. While there is a rising interest in engaging with counterfactuals in diverse methods (Ragin & Sonnett, 2005; Morgan & Winship, 2007; Fiss, 2011), there are only limited methodological papers explaining how to engage with counterfactuals in qualitative research (Durand & Vaara, 2009; Cornelissen & Durand, 2014). This is particularly problematic given that methodological practices around counterfactuals are well-established in quantitative research (Pearl, 2000; Goertz & Mahoney, 2012; Morgan & Winship, 2007). This motivates our research question ‘In what ways do counterfactuals serve as a methodological tool in qualitative field research in management and organization studies?’

To address this research question, we undertake a systematic review of qualitative papers published over the entire life span of six management journals (i.e., from the first issue to the latest in 2023): *Academy of Management Journal*, *Administrative Science Quarterly*, *Human Relations*, *Organization Science*, *Organization Studies*, and *Strategic Management Journal*. We excluded quantitative papers and mixed-method papers since our focus is purely on qualitative studies. We found only 27 papers that explicitly used counterfactuals for theory-building purposes and conducted a qualitative content analysis (Kuckartz, 2014; Gaur & Kumar, 2018) to reveal how counterfactuals are used for theory-building.

This study offers two significant contributions in terms of research methods that can enlighten the ways of engaging with counterfactuals to integrate into their studies for theory-building purposes. Firstly, we differentiate four distinct categories of how counterfactuals are used based on two dimensions: fictionality vs. factuality and counterfactuals generated for zooming in and zooming out. Counterfactuals can be used as a fictional scenario, mentally constructed in the study to consider what might have happened otherwise. These generated scenarios can be rooted in the empirical setting and constructed to zoom in on the phenomenon for gathering contextual details and making an in-depth analysis of the causal pathways and underlying mechanisms. In addition, fictional scenarios generated for zooming out and considering broader implications provide a basis for the adoption of different perspectives not formerly included in the study. Counterfactuals can also be referred to as factual scenarios, which are unexpected occurrences within the empirical study. Factual scenarios can be utilized for two purposes: zooming in to map the contrasting findings or zooming out to compare the case of interest with a factual counterfactual case that is not provided within the research setting. These types of counterfactuals can be used to gain a deeper understanding of the phenomenon of interest by expanding the perspective to draw conclusions.

Secondly, we find that the different types of counterfactuals can contribute to the theory-building process via a variety of different roles, which we elaborate on in the following sections of the paper. In particular, our findings explicitly reveal that counterfactuals can be employed to reach in-depth data and contextual details about the phenomenon and to plausibly address the shortcomings in the data, map contrasting findings, discover alternative paths in theory building, enrich contributions, generate new perspectives, and explore novel insights. In our dataset, we discover that papers engaging with more than one type of counterfactual can benefit from the complementarity of the roles that counterfactuals contribute to theory building. Qualitative researchers will gain from our study when designing, conducting, and writing up their qualitative research for scientific discovery as well as other stakeholders such as reviewers and editors, and even readers (Folger & Turillo, 1999; Durand & Vaara, 2009; Alvesson & Sandberg, 2011; Cornelissen & Durand, 2014; Argyres *et al.*, 2019).

The remainder of the paper is organized as follows: The next section outlines the theoretical background of this study by defining counterfactuals. Following this, we provide the details of the methodology and sampling in this study before presenting the findings. Finally, we discuss the potential use of counterfactuals in management and organization studies based on the four types of applications demonstrated in this study.

THEORETICAL BACKGROUND

In qualitative management and organization research, counterfactuals can provide the contrasting state of theoretically accepted and expected state, i.e., the status quo in the given context. A counterfactual case or state can be defined as a counter to what is *expected* to happen, by which we imply engaging with a case that is contrary to our theoretically accepted norms and expectations. Accordingly, Eisenhardt *et al.*, 2016, p.1120) propose using "extreme cases of unique counterfactuals (i.e., non-occurrences)" as a means to "deepen theoretical understandings" in an in-depth case study. Siggelkow (2007) points out that it is essential to provide insights about more atypical cases, and situations as in his much-cited example 'talking pig' to reward this excitement and attraction of examining an extreme or unusual case (i.e., the counter to the 'facts' or what we believe to be known and established facts).

Siggelkow (2007) emphasizes the potency of an extreme case with an example of examining a "talking pig" which is an undeniably unique and even counterfactual setting (Siggelkow, 2007, p.20). In the case of such a counterfactual setting, the researcher needs to show what is accepted in the typical setting that makes this case atypical and how it relates to a larger phenomenon. The researcher who finds a talking pig has a case against the theoretically accepted norms. The extreme aspect of the case stems from its peculiar attribute of challenging the priorly accepted knowledge which is a pig not having the ability to talk in the example provided. Unconventional settings offer the excitement of exploration, novelty, a deeper understanding of the phenomena, and identifying nourishing constructs stem from its extremism (Bamberger & Pratt, 2010), and sometimes even a dash of humor. Moreover, Bamberger and Pratt (2010, p.665) inspire scholars to engage in "unconventional" studies signifying studies with unusual data and/or the context compared to the accepted norms.

Another stream of understanding counterfactuals refers to considering alternative scenarios of *what happened* (in the past). Durand and Vaara (2009, p.1250) define counterfactuals as "conditional statements that probe the direction and stability of a relationship between an event and its consequences" by addressing the validating attribute of counterfactuals considering whether a variation in the factor influences the consequences. The authors propose to use a counterfactual approach by examining 'what would have been' scenarios to enhance the understanding of the causal mechanism in the context of competitive advantage in strategic processes (Durand & Vaara, 2009). Cornelissen and Durand (2014) refer to counterfactual reasoning as asking 'what-if' questions to consider alternative scenarios to the assumptions, concepts, and defined causal mechanisms in the study. Harley and Cornelissen (2020) suggest that contrastive counterfactual reasoning leads to developing explanations with higher explanatory power by examining specifically the element of the unknown in the interested phenomenon due to providing the explanation considering if it might not have been the case. It is a tool that can be used for causation, generating alternative scenarios, explanations, and theories within the given empirical setting (Durand & Vaara, 2009; Cornelissen & Durand, 2014; Argyres *et al.*, 2019).

When it comes to qualitative research, counterfactuals are much less studied, which seems unfortunate, given that the alleged strength of qualitative methods is to explore complex phenomena in detail as closely, to refine constructs from rich data, and to develop novel theories via explicitly considering alternative explanations in iterative cycles of theorizing (Kouamé & Langley, 2018; Cornelissen, Höllerer & Seidl, 2021; Gibbert *et al.*, 2021; Welch *et al.*, 2022,

Hoorani, Plakoyiannaki & Gibbert, 2023). The rich data gathered through contextualized case descriptions, narratives, observations, and interviews give the researcher ample opportunity to reflect on the phenomenon profoundly (Gephart, 2004; Denzin & Lincoln, 2005; Bluhm *et al.*, 2010; Metiu & Fayard, 2016), and counterfactuals provide a welcome impetus for probing alternative explanations.

Overall, counterfactuals seem to be an important means to push the boundaries of our theoretical understanding of empirical phenomena. Nowhere would their usage be more propitious than in qualitative research whose very essence is to push and renegotiate the boundaries between the case we seek to study and the context that provides richness and potentially alternative explanations. While their potential for management research generally has been acknowledged (Durand & Vaara, 2009; Vergne & Durand, 2010; Tsang & Ellsaesser, 2011; Cornelissen & Durand, 2014; Harley & Cornelissen, 2020), we currently lack a systematic investigation of exactly how they are used for theory building in the one method that is generally believed to be best suited for the task, namely qualitative research.

METHODOLOGY

To analyze how papers employ counterfactuals for theory-building purposes, we follow existing studies of qualitative methodology (Duriau, Reger & Pfarrer, 2007; Welch *et al.*, 2012; Locke, Feldman & Golden-Biddle, 2022; Hoorani, Plakoyiannaki & Gibbert, 2023). Our concrete methodology can best be relayed in the form of four steps. In the first step, our curiosity takes the form of a research question as follows: In what ways do counterfactuals serve as a methodological tool in qualitative field research in management and organization studies? The research question served as the basis for choosing journals to review published papers and coding procedures. In the second step, the selection of journals is made considering their attributes of trendsetting, acting as gatekeepers, and having a considerable influence on future movements. We employed purposeful sampling for selecting journals to review. Our objective was to select the top-tier management and organization outlets that showcase the pursued applications and methodologies in qualitative research. Additionally, we broadened the scope of our review by including a journal that explores social sciences in and around the work. Since counterfactuals are utilized in some social sciences like sociology and psychology earlier than the management domain, *Human Relations* are included in the sample to capture the interdisciplinary perspectives. To fully account for the diversity of publication practices, we were cautious to include both American and European journals in our evaluation (Welch *et al.*, 2012; Hoorani, Plakoyiannaki & Gibbert, 2023). The selected journals are the *Academy of Management Journal*(AMJ), *Administrative Science Quarterly*(ASQ), *Human Relations* (HR), *Organization Science*(OrgSci), *Organization Studies*(OrgStu), and *Strategic Management Journal*(SMJ) to review published papers covering the period from the very first issue to the last one. Thus, our journal selection represents a wide range of perspectives, topics, and approaches within the literature.

Insert Table 1 about here

To select papers including counterfactuals in qualitative studies, we searched ‘counterfactual’ and ‘thought experiment’ in the EBSCOhost Business Source Premier, SAGE Journals, and Informs databases. Periods covered in the search are varied since we checked all the papers published from the first volume to the latest published in 2023 which can be seen in Table 1. In the first filtering-out stage, we only included qualitative papers. Thirdly, we checked the content of counterfactuals and examined whether the authors have any intention to engage with counterfactuals for theory-building purposes rather than using counterfactuals. Thus, studies that mention counterfactuals by referring to previous literature, a potential for future studies, or a limitation for their study were excluded from the final sample given that our focus was on the active usage of counterfactuals for theory building in a given paper, e.g. in data gathering, data analysis, or reasoning to reach conclusions. We conducted a manual inspection of 58 empirical qualitative papers (15 published in *AMJ*, 10 in *ASQ*, 4 in *HR*, 15 in *OrgSci*, 13 in *OrgStu*, and 1 in *SMJ*) to separate the papers that have no explicit interest in using counterfactuals for theory building purposes. Since papers that used counterfactuals as constructs or mentioned them in the literature reviews were excluded, our final sample constituted 27 papers. The distribution of the papers by journals is as follows: 6 out of 27 papers were published in *the Academy of Management Journal*, 7 papers in *Administrative Science Quarterly*, 1 paper in *Human Relations*, 7 papers in *Organization Science*, 5 papers in *Organization Studies*, and 1 paper in *Strategic Management Journal*.

In the fourth, to categorize textual data into different categories that represent various characteristics of the research interest we used qualitative content analysis (Kuckartz, 2014; Gaur & Kumar, 2018). The goal of qualitative content analysis is to find emerging patterns by interpreting and classifying text into meaningful categories (Hsieh & Shannon, 2005; Kuckartz, 2014; Weber, 1990). This requires an in-depth reading of the textual data, which allows for a richer understanding than quantitative content analysis (Hsieh & Shannon, 2005; Krippendorff, 2004; Kuckartz, 2014; Patton, 2002). We systematically undertook the content analysis, by first reading the papers inductively via open-coding procedures (Glaser & Strauss, 1967; Strauss & Corbin, 1998) since we aimed to understand the way researchers engage with counterfactuals in theory building. We were able to generate a preliminary set of guiding questions that helped us to focus on the contextual use of counterfactuals and motivations in various stages of theory building process. With this iterative cycle of inductive coding, we were able to identify a final set of guiding questions, which were as follows:

- 1) At which stage does ‘counterfactual’ appear in the manuscript?
- 2) Do authors incorporate counterfactuals into their theoretical framework or analytical approach?
- 3) How do authors motivate their engagement with counterfactuals?
- 4) Are counterfactuals used as fictional or factual scenarios?
- 5) How are counterfactuals leveraged to zoom in on the phenomenon and/or zoom out to uncover broader implications?

We applied the guiding questions to the entire body of the text to extract uniform information, which is then summarized, interpreted, and analyzed by including the relevant text in

an Excel file (Hsieh & Shannon, 2005; Duriau, Reger & Pfarrer, 2007; Gaur & Kumar, 2018). In the final stages of qualitative content analysis, we searched for general themes and patterns in our database file by examining the relationships between the subthemes (Elo & Kyngäs, 2008; Patton, 2002). This entailed clustering text providing similar insights into one category (Miles & Huberman, 1994). Consequently, we identified four distinct categories, which we were able to distinguish on two dimensions namely fictional vs. factual and zoom-in vs zoom-out (see Figure 1). This resulted in a typology that we explain in more detail below.

Insert Figure 1 about here

RESULTS

To enhance the understanding of engaging with counterfactuals in theory building, our findings reveal four distinct types of counterfactual quadrants for theory building. These quadrants are presented in Figure 1. Our differentiation lies in using counterfactual scenarios, whether factual or fictional, to either zoom in to examine the phenomenon closely or zoom out from it to broaden the perspective. This results in four distinct modes of counterfactuals that can be used for theory building, namely i) *fictional scenarios for zooming in*, ii) *fictional scenarios for zooming out*, iii) *factual scenarios for zooming in*, and iv) *factual scenarios for zooming out*. In the following section, we'll go into detail to explain the typology by illustrating it with our findings. In this regard, table 2 provides an overview of the number of papers that we were able to cluster in each of the categories that emerged in our dataset. Table 3 further highlights the diverse motives for using counterfactuals by illustrating them with exemplary papers.

Insert Table 2 about here

I. Counterfactuals as *fictional scenarios for zooming in*

We identified from our sample that counterfactuals can be used as a form of what-if scenarios created based on the empirical setting of the study with the aim of getting closer to the phenomenon of interest. Out of 27 papers, 13 of them engage with counterfactuals by generating fictional scenarios for zooming in. The aim of generating fictional scenarios varies but the common attribute for this type is the way of cognitively creating scenarios, in other words, they are mental simulations. In this category, either respondents are asked to think of a scenario with an absence or presence of an element in the actual state/case to observe if the outcome would change or researchers unfold and reason the in-depth details about the phenomenon of interest through mental simulations. Employing counterfactuals as fictional scenarios can aid researchers in zooming in on the phenomenon of interest through three primary functions: *uncovering the contextual details and*

gathering in-depth data about the phenomenon of interest, tackling the data shortcomings through mental simulations, and identifying the key elements influencing the phenomenon of interest.

Firstly, researchers can zoom in on the phenomenon to enrich the data and contextual details gathered about the phenomenon of interest by asking counterfactual questions to the respondents. They can go beyond the actual context and invoke the counterfactual contribution to reach additional context details, which allows them to further probe the uncovered mechanisms. Additional and supporting details provided by the respondents can enhance the credibility of the respondents' answers. In their study on single-domain role transition in multiplex relationships, Li and Piezunka (2020) addressed counterfactual questions to the respondents, aiming to gather richer and more credible details about the phenomenon by triggering mental simulations.

"To further mitigate possible recollection bias, we used interview techniques that prior research has found helpful in boosting accuracy and objectivity. When possible, we used the phrases and terms native to our informants' cultural context to more accurately convey the precise meaning of our questions, develop rapport, and better prompt their memory (Spradley, 1979). We also used questions about counterfactual scenarios to prompt additional details (Spradley, 1979; Eisenhardt, 1989); for example, 'Why didn't you just fire him?' ". (Li & Piezunka, 2020, p.323).

Secondly, researchers can leverage fictional counterfactual scenarios to zoom in on *tackling the data shortcomings through mental simulations* by generating what would have been scenarios. For example, Song (2019) explores institutional work within the context of the initial bird protection movement in the United States during the late 19th and early 20th century. The author aims to identify unintended consequences of institutional activity in this study by defining the intention to find the intended outcomes of institutional work that lead to consequences inconsistent with the original intent. Song (2019) generated what would have been scenarios to address the data shortcomings plausibly.

"...I first focused on and made sense of individuals' manifest intentions (i.e., goals, plans, missions, and objectives) at the time that they took action. When the intention of one's action was not announced, I engaged in counterfactual methods used by historians (Bloom, 2015), asking questions such as 'Would the subsequent action have occurred if not for the preceding action?' and 'What if there had been no institution as a cause of action X; would action X have occurred anyway?' to rule out implausible goals and objectives and to find the most likely intention related to each action." (Song, 2018, p.7).

The not identified intention might have led to the misdirecting of the coding process when the author develops second-order themes to predict the intended outcomes of each institutional work. Therefore, addressing shortcomings in the dataset by generating what-if scenarios enables the author to avoid making a less relevant conclusion about the phenomenon.

Thirdly, counterfactuals as fictional scenarios can be employed to *identify the relevant element influencing the phenomenon of interest*. The researcher can perform mental simulations in the empirical setting of the study by assessing the impact of changing the antecedent. For example, in their longitudinal ethnographic study to understand the role of verbal irony in the organizational controversy in a multinational aerospace firm, Kwon *et al.* (2020) analyzed 93 episodes by

employing a context-dependent approach. In their study, they explained explicitly how and why irony is used in the controversy in organizations.

“Step 4 (Counterfactual Analysis). At this point, we then engaged in counterfactual thinking to ask what might have happened if participants had communicated the same intentions in a straight fashion, without resorting to irony...In other words, we asked how might participants have used straight talk instead of irony to understand and respond to the issue differently as a “foil to a received or orthodox theory” (Tsang and Ellsaesser 2011)? Based on our focus on context, we developed these counterfactual scenarios for each of the 93 episodes so that we could better understand the primary effects of irony on the trajectory of each discussion.” (Kwon *et al.*, 2020, p.7).

The authors generate counterfactual scenarios by removing irony, which is the antecedent in this setting, and interpret the outcome in the light of the alternative explanation (what if there *wasn't* any irony?). Well-articulated reasoning through the generated counterfactuals, identified context for each episode, and the defined pathway of using irony are given with illustrative examples in the paper and the rest are shown in the Appendix transparently. The authors indicated that developing counterfactual scenarios serves to uncover the relevant elements influencing the phenomenon and enhance their understanding.

II. Counterfactuals as *fictional scenarios for zooming out*

Counterfactuals as fictional scenarios aid researchers in zooming out and examining the phenomenon from a broader perspective. In this category, we refer to counterfactuals serving as what-if scenarios generated by thinking beyond the boundaries to include the scenarios that have an impact on the theory-building process but are not provided by the empirical setting of the study. Of the 21 papers in our database, 6 papers engage with this type of counterfactual engagement. In this type, the questions lead to trigger the mental simulation of changing the antecedent without restricting it to the empirical setting of the study and evaluating what could have been the outcome. For zooming out, counterfactuals as fictional scenarios can be utilized either *to reach deeper insights of respondents through mental simulations beyond the empirical boundaries* or *to explore the alternative paths for the explanation of the phenomenon of interest*.

To reach deeper insights, counterfactual questions are addressed to participants to make them imagine a scenario outside of the current setting, state, or occurrence. This encouragement of outside-the-box thinking guides respondents to a higher level of creativity to perform counterfactual thinking. Obodaru (2017) aims to uncover the forgone professional identity and its impacts on self-concept by conducting interviews with selected people from the *rèsumè* database of a Romanian headhunting company. The author encourages respondents to generate mental simulations by imagining themselves on “an alternative life path” (Obodaru, 2017, p.553), i.e., a fictional path that takes interviewees outside the empirical setting.

“Many people, when thinking about important turning points in their life, wonder how things could have happened differently. A certain event could have turned out differently (e.g., “If I had failed that exam...,” “If I had gotten that promotion...”). Or maybe you could have made a different decision at some point (e.g., to choose a different occupation, to marry someone else). Subsequent events would then have unfolded in a different way,

taking you on an alternative life path...Do you have such an image of what your life might have been if something in the past had happened differently? ” (Obodaru, 2017, p.553).

This call for creating fictional scenarios about “alternative life” is an example of this type of engagement with counterfactuals. Authors guide them to think outside of their current state and construct counterfactual scenarios. Furthermore, fictional counterfactual scenarios might be employed to zoom out and *explore the alternative paths for the explanation of the phenomenon of interest* given that the different perspectives can pilot the unfolding of the alternative explanations or factors influencing the phenomenon. Hehenberger, Mair & Metz (2019) are interested in field ideology and question how some ideas become part of shaping and thinking in a field in the setting of impact investing in Europe.

“Alternative ideas...still linger in the field and are critical to understanding the paths not taken - counterfactuals for how the field ideology could have developed... By identifying ideas that are not elements of the current field ideology, we can also speculate about and even describe possible futures...Alternative ideas indicate how the field could have developed, and still could develop, differently. If other sets of ideas had prevailed, we would have seen a different field ideology at the time of this study—one that included a different composition of ideas—or potentially even two distinct or opposing ideologies instead of one.” (Hehenberger, Mair & Metz, 2019), p.1688).

The authors zoom out from the phenomenon and perform counterfactual reasoning by considering what might have been if alternative thinking or reasoning had shaped field ideology by imagining beyond the empirical boundaries. To uncover the plausible mechanism, they show reasoning of why certain ideas lead the field whereas others are neglected (Hehenberger, Mair & Metz, 2019).

III. Counterfactuals as *factual scenarios for zooming in*

Counterfactuals as a form of contrasting state(s) or case(s) of theoretically accepted and expected norms found in the empirical setting of the study. Papers (3 out of 27) in our dataset that adopt counterfactuals as factual scenarios have motives for zooming in to *detect the relevant elements influencing the phenomenon of interest by comparing the counterfactual findings/cases within the empirical setting*. For example, Canales (2016) investigates how individuals change institutions to create new markets by analyzing small and medium enterprise credit markets in Mexico. The author considered “comparable counterfactuals” to explore the relevant elements that have an impact on the phenomenon of interest (Canales, 2016, p.1555).

"By tracing the entire process of change and exploring process and outcome variation across banks and states, I observe different alternatives that were tried at different critical junctures and with different levels of success. I thus consider counterfactuals at different stages of the process to identify and assess previously unexplored mechanisms of institutional change." (Canales, 2016, p.1549)

The author zoomed in to identify counterfactuals and made the comparison with matching findings to “identify the mechanisms that operated at critical junctures” and reach a deeper understanding of the phenomenon (Canales, 2016, p.1555).

IV. Counterfactuals as *factual scenarios for zooming out*

Counterfactuals can also be included in the study as a form of contrasting state(s) or case(s) of theoretically accepted and expected norms that have an impact on the theory-building process but are not provided by the empirical setting of the study. Two functions identified to engage with this type of counterfactuals for zooming out are *broadening the scope to map the findings or the contributions of the study against previous findings, underlying assumptions, and acknowledged facts in the literature* and *taking a holistic view by comparing the actual case of interest with a counterfactual case to strengthen the contributions*.

Researchers can map their contrasting findings or studies by zooming out and broadening their scope to position the counterfactual finding or study against previous findings, underlying assumptions, or established knowledge in the given literature. Outlying observations can encompass interesting elements leading to unknown or unexpected discoveries about the phenomena more than only measurement or data collection errors. Gordon, Clegg, and Kornberger (2009) conducted a study of an ethical change initiative in the New South Wales Police Service to show how ethics are shaped by the power dynamics of organizational members. They frame their study as a counterfactual, by indicating that “Our study offers an interesting and important counterfactual — here the status quo was the informal corrupt organization embedded in practice rather than that represented by the formal ethics of the Service” (Gordon, Clegg & Kornberger, 2009, p.94). Correspondingly, if the study challenging the theoretical norms had not been presented skillfully, it may not have been perceived by readers in the way the authors envisioned.

To strengthen the contributions, researchers can mention a counterfactual case that is not present in the empirical setting to make a comparison with the case of interest in the study. The counterfactual example which we direct as an opposing factual case or finding serves as a tool for researchers to exhibit grounds for their contributions. To illustrate, Aversa *et al.* (2022) examined the impact of an event, RockMaster, which took place in Arco, Italy on the emergence of the global sport climbing industry. The authors zoom out as they compare Arco and RockMaster with different events and locations (“Verdon Gorges, France” and “Vaulx-en-Velin’s event”) which are not provided by the empirical setting by labeling them as “comparable counterfactuals” (Aversa *et al.*, 2022, p.2083). This type of counterfactuals serves to *take a holistic view by comparing the actual case of interest with a counterfactual case to strengthen the contributions*.

To summarize thus far, counterfactuals can be used as four distinct types of scenarios with various functions. Although the majority of the papers in our dataset can be mapped neatly in each category of counterfactuals, it is striking to observe that four papers in our dataset choose to go against the tide. They complement their type of counterfactuals with another category, which we further analyze to learn how they benefit from applying more than one category of counterfactuals in the theory-building process.

 Insert Table 3 about here

DISCUSSION

The typology based on sensemaking of the counterfactuals reveals two streams of scenarios, fictional and factual, which can be employed to zoom in or zoom out. The papers analyzed in the study are mapped neatly to the corresponding typology, except for four papers demonstrating an alternative approach, which can be evaluated as a limitation of our study. Vuori & Huy (2016) investigated the impact of shared emotions during the innovation process on Nokia in the smartphone industry. The authors indicated that the top managers of Nokia do not have the required technical competence which affects their interaction with the mid-level managers. To strengthen their reasoning and support their argument, the study juxtaposed Apple with Nokia, which the former acted as a factual counterfactual case in this setting. Furthermore, the authors use strategically positioned questions such as “Did you perceive that any organizational politics might have harmed Nokia’s adaptation?” (Vuori & Huy, 2016, p.51), triggering fictional counterfactual scenarios to zoom in on the phenomenon and serve for identifying the key elements. Questions formed with explanation-seeking intention can assist the process of unfolding the phenomenon of interest by clearly demonstrating it to the reader and zooming in to identify the relevant causes guiding to alternative explanations (Tsang & Ellsaesser, 2011, p.405).

Moreover, in the study of Vuori & Huy (2016), which investigates an ‘extreme case’. What we refer to as an extreme case is a unique or unexpected occurrence observed that is against the theoretical norms and expectations such as a talking pig (Siggelkow, 2007). An extreme or unconventional case (e.g., a talking pig) reserves more potential to uncover a phenomenon that has not been explored or understood more than typical cases (Flyvberg, 2006). To address the critique of not being representative of theory building from a single case, Siggelkow (2007) exemplifies it with a commonly known example of a talking pig, which is an undeniably valid case for generating insights from conducting a single case study. Studying extreme cases can provide an advantage in unfolding mechanisms for cases while contesting prior knowledge. Yin (2014, p.175) mentions that the selection of “an extreme case or an unusual case, deviating from theoretical norms or even everyday occurrences” is one of the rationales for conducting a single case study. Even so, a supplementary case supporting the explanation obtained from a single case study can prevent the question of validity. The supplementary case (i.e., counterfactual scenario) is integrated into the study with a keen and wary interest that fulfills the research purpose. It is compared with the case of interest to merely exemplify and strengthen the contributions provided by the case.

Counterfactual scenarios as a factual case included in the study provide clarity and evidence of what the outcome of the actual case could have been with the absence or presence of that particular factor analyzed by making a comparison between these cases (Burgelman, 2011; Vaara & Lamberg, 2016). Vuori & Huy (2016) complement the zooming-in through counterfactual questioning (type I) by zooming out and making a comparison between the case of interest and the counterfactual case observed outside of the empirical study (type IV). Thus, this complementary way of engaging with different types of counterfactuals in various stages of theory building enhances the rigor of the study (Gibbert, Ruigrok & Weick, 2008; Pratt, Sonenshein & Feldman, 2022).

Bailey, Leonardi and Chong (2010) focused on technology interdependence and examined how technologies interact and depend on each other in knowledge work processes in the setting of hardware and structural engineering. Authors engaged with counterfactual reasoning for zooming

in to generate fictional scenarios of their findings considering what might have happened. To illustrate, they further analyzed their findings by mentally contrasting scenarios to identify and ensure the key elements influencing the phenomenon. For instance, they indicated that “to complete his task without having to deal with the gap. For example, he might have bypassed a gap by selecting an alternative second technology whose input requirements were more sympathetic to the first technology’s output. Alternatively, an individual might have opted to stand still at the edge of a gap by halting his efforts to proceed.” (Bailey, Leonardi & Chong, 2010, p.721). Additionally, the authors zoomed out and considered the broader implications of their study by imagining a thought experiment for providing alternative futures under different conditions. By complementing fictional scenarios to zoom in and out (type I & II), they showcased the contributions with a higher explanatory power.

As another example of the complementary use of counterfactuals, Kellogg (2019) interpreted the counterfactual findings, which are factual scenarios observed within the empirical setting to zoom in (type III). In addition, the author engaged with counterfactual reasoning by thinking about what might have been and generated possible alternative paths for the explanations (type II). Thus, a researcher can perform counterfactual reasoning by analyzing what-if scenarios of the key mechanisms with the aim of recognizing, explaining, conceptualizing, and concluding with persuasion (Weber, 1996; Cornelissen & Durand, 2014). Counterfactuals can be used to reason whether the actions different from than current state might have resulted in favorable or alternative outcomes that can uncover details about the phenomenon (Levy & Goertz, 2007). Harley and Cornelissen (2020) suggest that counterfactual reasoning leads to the development of explanations with higher explanatory power arising from examining particularly the element of the unknown in the interested phenomenon. Evidently, the benefit of complementing type II and III counterfactuals enables Kellogg (2019) to reason the best-fit explanation plausibly among the possible alternatives and enhance the explanatory power of the contributions.

Counterfactuals serve as a tool to encourage scholars to avoid consciously altering the phenomenon to fit the predetermined definitions, constructs, and prior findings by following the imposed assumptions, commonly used factors, and boundary conditions in a theory but instead think without restrictions and question the theoretical norms to examine phenomenon thoroughly (Sandberg & Alvesson, 2021). For studies involving more than one case study or critical conjunctures and states in the study, researchers can give insight rigorously by demonstrating the case or state deviating from the expectations, the observations in the study, and fundamental assumptions accepted in the literature. The comparison of two distinct cases, both of which can be observed in the scope of the study or one of which can also be provided briefly and to the point in order to create this comparison, is how a causal inference developed in a parsimonious way. In addition to the recognition of counterfactual findings, an actual case that is not a part of the research setting is given to build a rationale of selected factors influencing the outcome and enrich the conclusions of the study by comparing it with the actual counterfactual case. The zoom-in and zoom-out dimensions prove valuable for harnessing the benefits of both factual and fictional scenarios, as outlined thus far.

By all means, the different pairing of counterfactuals can also contribute to theory building-process by gathering richer data about a phenomenon, mapping a phenomenon or findings in the research setting and the literature, uncovering mechanisms plausibly, offering alternative paths for the explanations, providing novel insights and enhance rigor ultimately. The rigor problem

observed in the early stages of the research process may result in complications in further steps (Gibbert, Ruigrok & Wicki, 2008; Eisenhardt & Graebner, 2007). Engaging with a type of counterfactual or several complementary counterfactuals in the theory-building process is a way of improving rigor. In conclusion, we acknowledge that counterfactuals either used as fictional or factual scenarios can be instrumentalized as a tool for the scrutinized development of theory in various processes.

CONCLUSION

This study illustrates how counterfactuals serve as a methodological tool in qualitative research through a systematic review of management and organization studies literature. Our findings demonstrate that the limited number of studies showing the benefits of employing counterfactuals in qualitative research in management and organization studies inspires us to provide a deeper understanding of how counterfactuals are perceived and intended to be used. Alongside the gains of using one type of counterfactual scenario, researchers can enrich their insights by integrating critical and imaginative thinking through different forms of counterfactuals, much like capturing the same shot of the phenomenon by zooming in and out. The papers reviewed in this study break the mold by actively engaging with counterfactuals with various roles serving theory building in management and organization studies.

As we intend to encourage researchers to employ counterfactuals and play with the lens of the camera by zooming in and out, we also acknowledge the critical perspectives that question counterfactuals as a methodological tool. Barley (2006, p.19) raises a red flag about interesting papers challenging the status quo and underlines the expectation of readers from authors to support their arguments with evidence that academics consider credible, such as “logic, mathematical models, facts, and counterfactuals”. The essential message we would like to emphasize in this study for management and organization studies is that counterfactuals reserve a high potential to contribute to different levels of conducting research.

As an exploratory study, we only analyzed the papers indicating their active engagement with counterfactuals. Concerning the voluminous papers covered in the given periods, the scope of the investigation is restricted to the top-tier management journals, however, further research can investigate the papers published in all management and organization journals which all have the same importance. We conclude by underlining that the contributions provided by employing the counterfactuals are striving and still open to discovery to unveil the parts they play in the research processes.

TABLE 1
Details of Journal search

Journal	Period covered in the search	Search Databases
Academy of Management Journal	1958 – 2023	EBSCOhost Business Source Premier
Administrative Science Quarterly	1956- 2023	EBSCOhost Business Source Premier
Human Relations	1949 - 2023	SAGE Journals
Organization Science	1990-2023	EBSCOhost Business Source Premier - 1990-2018 Informs - 1998-2023
Organization Studies	1980-2023	SAGE Journals
Strategic Management Journal	1980-2023	SAGE Journals

FIGURE 1

Different ways counterfactuals are used for theory-building purposes in qualitative research

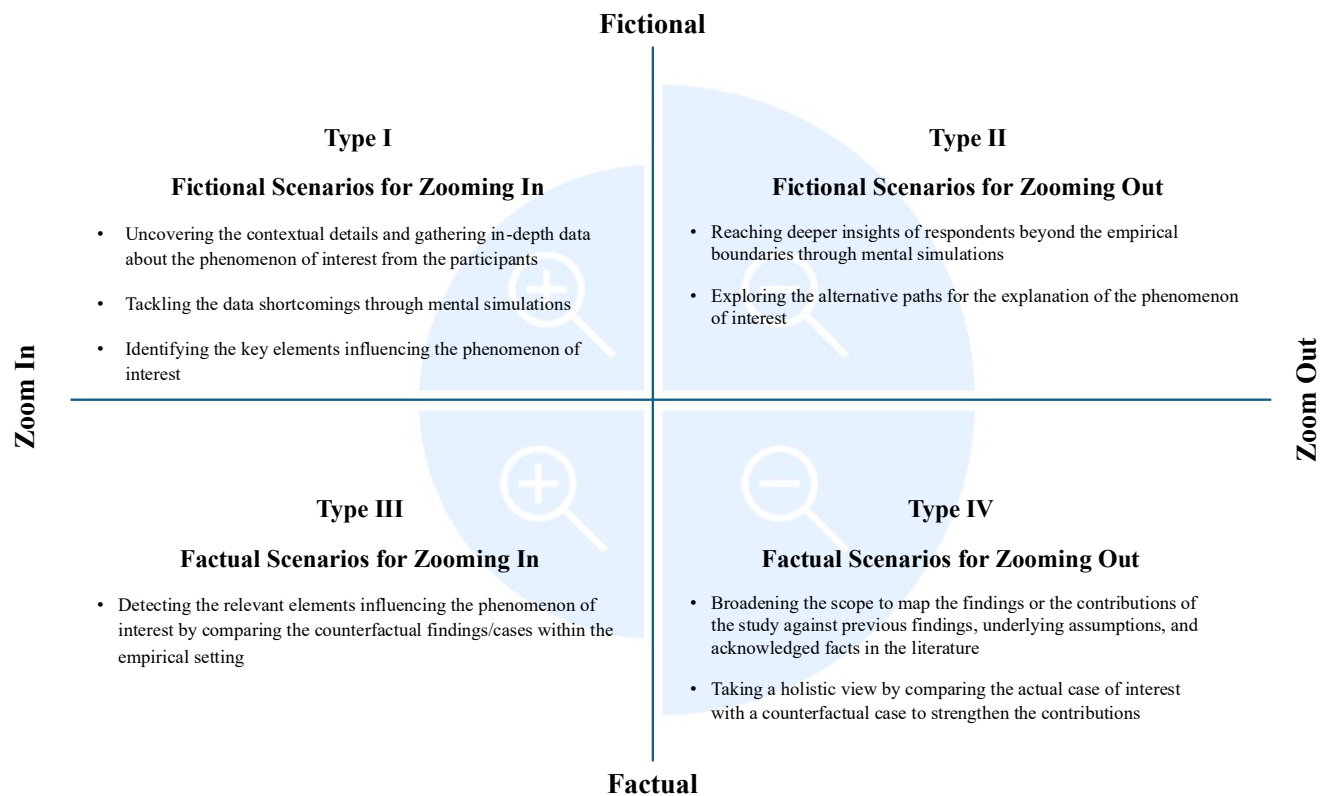


TABLE 2
Papers using counterfactuals in the dataset

Modes of using Counterfactuals	Papers	Numbers of Papers
Fictional scenarios for zooming in	Siggelkow (2002) Jacobides (2007) Bailey, Leonardi & Chong (2010) Vuori & Huy (2016) Comi & Whyte (2018) Song (2018) Vinokurova (2019) Li & Piezunka (2020) Perkmann, McKelvey & Phillips (2019) Überbacher & Scherer (2020) Kwon <i>et al.</i> (2020) Cohen & Mahabadi (2022) Lepisto (2022)	13
Fictional scenarios for zooming out	Bailey, Leonardi & Chong (2010) Berg, Grant & Johnson (2010) Harrison & Rouse (2014) Obodaru (2017) Hehenberger, Mair & Metz (2019) Kellogg (2019)	6
Factual scenarios for zooming in	Weber, Heinze & DeSourcey (2008) Canales (2016) Kellogg (2019)	3
Factual scenarios for zooming out	Weber, Heinze & DeSourcey (2008) Gordon, Clegg & Kornberger (2009) Sandholtz (2012) Vuori & Huy (2016) Bourgoïn, Bencherki & Faraj (2020) Malhotra <i>et al.</i> (2020) Roscoe (2020)	9

Seremani, Farias & Clegg (2021)
Aversa *et al.* (2022)

TABLE 3

Overview of different ways counterfactuals are used for theory-building purposes

Modes of using Counterfactuals	Function of the Counterfactuals	Exemplar Papers	Illustrative Quotes
Fictional scenarios for zooming in	Uncovering the contextual details and gathering in-depth data about the phenomenon of interest	Li & Piezunka (2020)	“To further mitigate possible recollection bias, we used interview techniques that prior research has found helpful in boosting accuracy and objectivity. When possible, we used the phrases and terms native to our informants’ cultural context to more accurately convey the precise meaning of our questions, develop rapport, and better prompt their memory (Spradley, 1979). We also used questions about counterfactual scenarios to prompt additional details (Spradley, 1979; Eisenhardt, 1989); for example, ‘Why didn’t you just fire him?’ ” (Li & Piezunka, 2020, p.323).
	Tackling the data shortcomings through mental simulations	Song (2018)	"...I first focused on and made sense of individuals’ manifest intentions (i.e., goals, plans, missions, and objectives) at the time that they took action. When the intention of one’s action was not announced, I engaged in counterfactual methods used by historians (Bloom, 2015), asking questions such as ‘Would the subsequent action have occurred if not for the preceding action?’ and ‘What if there had been no institution as a cause of action X; would action X have occurred anyway?’ to rule out implausible goals and objectives and to find the most likely intention related to each action." (Song, 2018, p.7)."

	Identifying the key elements influencing the phenomenon of interest	Kwon <i>et al.</i> (2020)	Step 4 (Counterfactual Analysis). At this point, we then engaged in counterfactual thinking to ask what might have happened if participants had communicated the same intentions in a straight fashion, without resorting to irony...Based on our focus on context, we developed these counterfactual scenarios for each of the 93 episodes so that we could better understand the primary effects of irony on the trajectory of each discussion." (Kwon <i>et al.</i>, 2020, p7).
Fictional scenarios for zooming out	Reaching deeper insights of respondents through mental simulations beyond the empirical boundaries	Obodaru (2017)	"Many people, when thinking about important turning points in their life, wonder how things could have happened differently. A certain event could have turned out differently (e.g., "If I had failed that exam...", "If I had gotten that promotion..."). Or maybe you could have made a different decision at some point (e.g., to choose a different occupation, to marry someone else). Subsequent events would then have unfolded in a different way, taking you on an alternative life path...Do you have such an image of what your life might have been if something in the past had happened differently?" (Obodaru, 2017, p.553).
	Exploring the alternative paths for the explanation of the phenomenon of interest	Hehenberger, Mair & Metz (2019)	"Alternative ideas...still linger in the field and are critical to understanding the paths not taken - counterfactuals for how the field ideology could have developed... By identifying ideas that are not elements of the current field ideology, we can also speculate about and even describe possible futures...Alternative ideas indicate how the field could have developed, and still could develop, differently. If other sets of ideas had prevailed, we would have seen a different field ideology at the time of this study—one that included a different composition of ideas—or potentially even two distinct or opposing ideologies instead of one." (Hehenberger et al., 2019, p.1688).

Factual scenarios for zooming in

Detecting the relevant elements influencing the phenomenon of interest by comparing the counterfactual findings/cases within the empirical setting

Canales (2016)

"By tracing the entire process of change and exploring process and outcome variation across banks and states, I observe different alternatives that were tried at different critical junctures and with different levels of success. I thus consider counterfactuals at different stages of the process to identify and assess previously unexplored mechanisms of institutional change."

(Canales, 2016, p.1549)

Factual scenarios for zooming out

Broadening the scope to map the findings or the contributions of the study against previous findings, underlying assumptions, and acknowledged facts in the literature

Gordon, Clegg & Kornberger (2009)

"Typically, official organizational rhetoric defines the status quo as ethical practice. Our study offers an interesting and important **counterfactual** — here the status quo was the informal corrupt organization embedded in practice rather than that represented by the formal ethics of the Service. From this perspective an approach that locates ethical responsibility only in the individual organizational member's character is limited. Rather, ethics are at stake in day-to-day practices and in the learned and routine ways of doing things."

Gordon, Clegg & Kornberger (2009, p.94).

Taking a holistic view by comparing the actual case of interest with a counterfactual case to strengthen the contributions

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"We thus leveraged two sport climbing cases as **comparable counterfactuals** — one alternative place and one alternative event—which, although internationally renowned, did not contribute to the emergence of the sport climbing industry. Tables A6 and A7 in the online appendix compare Arco to Verdon Gorges (France), and RockMaster to Vaulx-en-Velin's competitive event, across the second-order themes underpinning the catalyzing forces. The tables show that these cases lack several enabling elements in comparison to Arco and RockMaster—which suggests why they never achieved a catalyzing role."

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