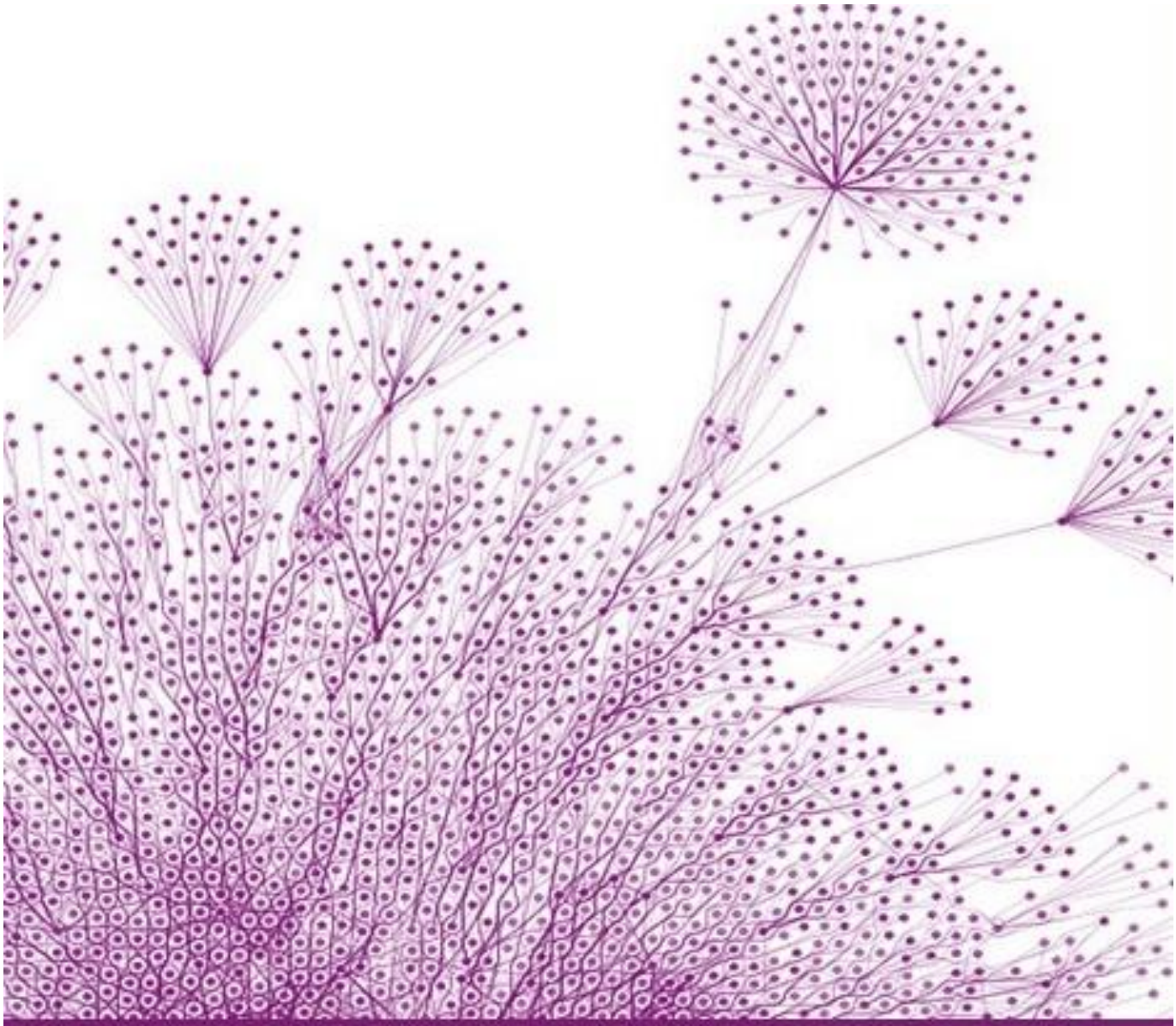


The Multidimensional & Meaningful World of

CONTEXT

The Essential Ingredient to the Integrity of Qualitative Research Design

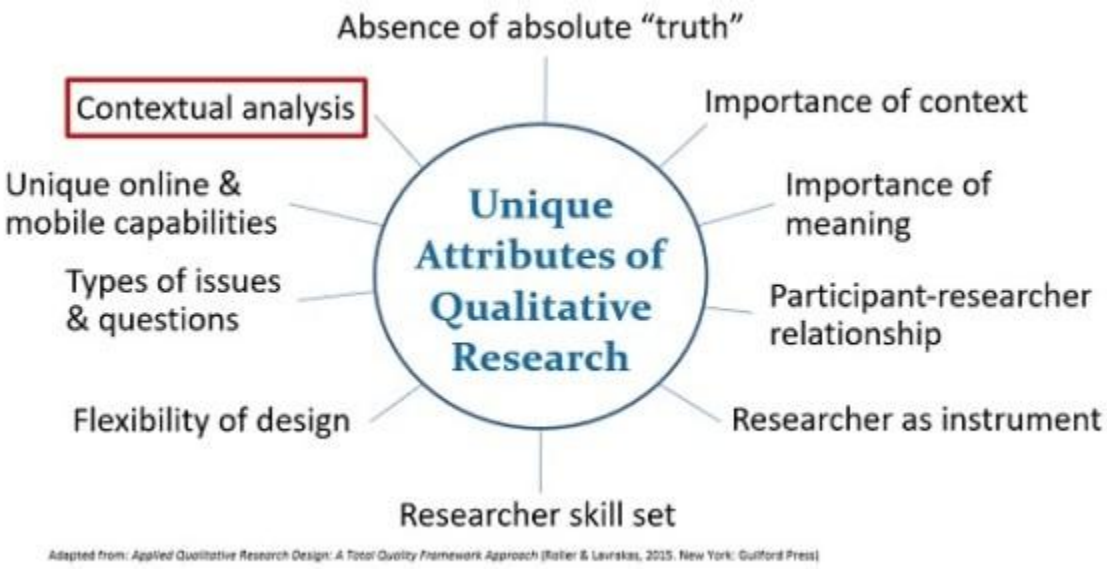
8 Articles

Margaret R. Roller

The contents of this compilation include a selection of 8 articles appearing in *Research Design Review* that highlights the multidimensional and meaningful role that context plays as an essential ingredient to the integrity of qualitative research design. These articles represent a small sampling of the articles in *RDR* devoted to contextual integrity and a quality approach to qualitative research methodology. Excerpts and links may be used, provided that the proper citation is given.

Table of Contents

Contextual Analysis: A Fundamental Attribute of Qualitative Research



One of the **10 unique or distinctive attributes of qualitative research** is contextual, multilayered analysis. This is a fundamental aspect of qualitative research and, in fact, plays a central role in the unique attributes associated with data generation, i.e., **the importance of context, the importance of meaning, the participant-researcher relationship**, and **researcher as instrument** —

"…the interconnections, inconsistencies, and sometimes seemingly illogical input reaped in qualitative research demand that researchers embrace the tangles of their data from many sources. There is no single source of analysis in qualitative research because any one research event consists of multiple variables that need consideration in the analysis phase. The analyzable data from an in-depth interview, for example, are more than just what was said in the interview; they also include a variety of other considerations, such as the context in which certain information was revealed and the interviewee–interviewer relationship." (Roller & Lavrakas, pp. 7-8)

The ability — the *opportunity* — to contextually analyze qualitative data is also associated with basic components of research design, such as sample size and **the risk of relying on saturation** which "misguides the researcher towards prioritizing manifest content over the pursuit of contextual understanding derived from latent, less obvious data." And the defining differentiator between a qualitative and quantitative approach, such as **qualitative content analysis** in which it is "the inductive strategy in search of latent content, the use of context, the back-and-forth flexibility throughout the analytical

process, and the continual questioning of preliminary interpretations that set qualitative content analysis apart from the quantitative method."

There are many ways that context is integrated into the qualitative data analysis process to ensure **quality analytical outcomes and interpretations**. Various articles in *Research Design Review* have discussed contextually grounded aspects of the process, such as the following (each header links to the corresponding *RDR* article).

Unit of Analysis

"Although there is no perfect prescription for every study, it is generally understood that researchers should strive for a unit of analysis that retains the context necessary to derive meaning from the data. For this reason, and if all other things are equal, the qualitative researcher should probably err on the side of using a broader, more contextually based unit of analysis rather than a narrowly focused level of analysis (e.g., sentences)."

Meaning of Words

"How we use our words provides the context that shapes what the receiver hears and the perceptions others associate with our words. Context pertains to apparent as well as unapparent influences that take the meaning of our words beyond their proximity to other words [or] their use in recognized terms or phrases…"

Categorical Buckets

"No one said that qualitative data analysis is simple or straightforward. A reason for this lies in the fact that an important ingredient to the process is maintaining participants' context and potential multiple meanings of the data. By identifying and analyzing categorical buckets, the researcher respects this multi-faceted reality and ultimately reaps the reward of useful interpretations of the data."

Use of Transcripts

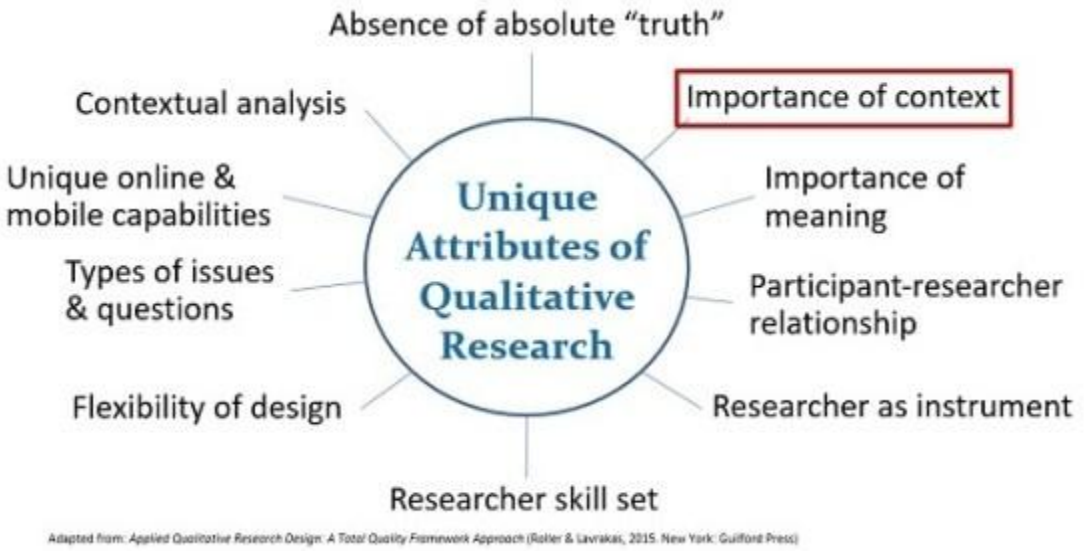
"Although serving a utilitarian purpose, transcripts effectively convert the all-too-human research experience that defines qualitative inquiry to the relatively emotionless drab confines of black-on-white text. Gone is the profound mood swing that descended over the participant when the interviewer asked about his elderly mother. Yes, there is text in the transcript that conveys some aspect of this mood but only to the extent that the participant is able to articulate it."

Use of Recordings

"Unlike the transcript, the recording reminds the researcher of how and when the atmosphere in the [focus] group environment shifted from being open and friendly to quiet and inhibited; and how the particular seating arrangement, coupled with incompatible personality types, inflamed the atmosphere and seriously colored participants' words, engagement, and way of thinking."

Roller, M. R., & Lavrakas, P. J. (2015). *Applied qualitative research design: A total quality framework approach*. New York: Guilford Press.

Member Checking & the Importance of Context



A **social constructionist orientation to qualitative research** leans heavily on many of the unique attributes of qualitative research. Along with the absence of "truth," the importance of meaning, the participant-researcher relationship, and flexibility of design, context plays an important role as the social constructionist researcher goes about collecting, analyzing and interpreting, as well as reporting qualitative data. As depicted in the **Total Quality Framework**, the phases of the research process are connected and support each other to the extent that the integrity of the contextually-rich data is maintained throughout.

Lincoln and Guba (1985) are often cited for their discussion of "member checks" or "member checking," one of five approaches they advocate toward adding credibility to qualitative research. The authors describe the member check as "the most crucial technique for establishing credibility" (p. 314) because it requires the researcher to go back to participants (e.g., by way of a written summary or transcript, in-depth interview, group discussion) and gain participants' input on the researcher's data, analytic categories, interpretations, and conclusions. This, according to Lincoln and Guba (1985), allows the researcher to "assess intentionality" on the part of the participant while also allowing participants the "opportunity to correct errors" and/or give additional information, among other things.

Member checking has become a component in many qualitative research designs over the decades; however, it has also been the subject of much controversy. These criticisms range from pragmatic and practical aspects of member checking — e.g., Morse (2015) talks about the "awkward position" that member checking places on the researcher when a participant does not agree with the analysis, leaving the researcher in a quandary as to

how or if to alter the analysis and interpretation — to concerns for the potential emotional harm or burden inflicted on participants (Candela, 2019; Morse, 2015; Motulsky, 2020), to issues of quality and data integrity — for example,

> "Investigators who want to be responsive to the particular concerns of their participants may be forced to restrain their results to a more descriptive level in order to address participants' individual concerns. Therefore, member checks may actually invalidate the work of the researcher and keep the level of analysis inappropriately close to the data." (Morse et al., 2002, p. 16)

An integral consideration associated with data quality and member checking goes back to the importance of context. When interview and focus group participants share their lived experiences with the researcher(s), it is within the context of the interview and discussion environments that are defined by a myriad of factors, including the participant-researcher relationship (e.g., rapport), the research topic and interview/discussion guide, the mode, the time of day, the "mood," and any number of other details that contribute to the particular responses — *and the contextual nuances of these responses* — that a researcher collects from a participant at any moment in time. As a result, the idea of going back to participants at a different point in time, within a different environment — that is, in a different context — and expecting them to think and respond as they did in the original interview/discussion is unreasonable.

An effective member checking technique that gains participants' intentionality while *also maintaining context* is a question-answer validity approach during the research event. Question-answer validity is

> "A form of member checking by which the in-depth interviewer or focus group moderator paraphrases interviewees'/participants' comments to confirm or clarify the intended meaning. This technique also enables the interviewer to ascertain whether a participant has interpreted the interviewer's question as it was intended." (Roller & Lavrakas, 2015, p. 361)

This in-the-moment, question-answer technique strengthens the validity of the data within the data-gathering environment, while also achieving three key goals of member checking: "It provides the opportunity to assess intentionality"; "It gives the [participant] an immediate opportunity to correct errors of fact and challenge what are perceived to be wrong interpretations"; and "It provides the [participant] the opportunity to volunteer additional information" (Lincoln & Guba, 1985, p. 314).

The importance of context and its role in quality outcomes permeates qualitative research design. Member checking by way of the question-answer validity technique is one of the

many approaches that helps to preserve the contextual integrity of qualitative data, leading to thematic analyses that deliver useful interpretations and recommendations.

Candela, A. G. (2019). Exploring the function of member checking. *The Qualitative Report*, *24*(3).

Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. Beverly Hills, CA: Sage Publications.

Morse, J. M. (2015). Critical analysis of strategies for determining rigor in qualitative inquiry. *Qualitative Health Research*, *25*(9), 1212–1222. https://doi.org/10.1017/CBO9781107415324.004

Morse, J. M., Barrett, M., Mayan, M., Olson, K., & Spiers, J. (2002). Verification strategies for establishing reliability and validity in qualitative research. *International Journal of Qualitative Methods*, *1*(2), 13–22.

Motulsky, S.L. (2020). "Is member checking the gold standard of quality in qualitative research?" [Conference session]. APA Conference, virtual.

Roller, M. R., & Lavrakas, P. J. (2015). *Applied qualitative research design: A total quality framework approach*. Guilford Press.

Contexts, Constructs, & the Human Condition: Grounding Quantitative with Qualitative Research

As discussed elsewhere in this blog, there is a **"new day" dawning for qualitative research**; one that not only brings new life into its use but, along with it, an evolving enthusiasm for the idea that researchers of any ilk cannot truly grapple with human behavior and attitudes without an understanding of contexts, constructs, and the human condition. It is truly gratifying, for instance, to watch this enthusiasm grow in organizations such as the American Psychological Association beginning in 2015 with a featured article in the *American Psychologist* is titled, **"The Promises of Qualitative Inquiry"** (Gergen, Josselson, & Freeman, 2015).

In 2014, *Research Design Review* published four articles pertaining to the ways survey research can be "made whole" with a nod to the use and/or sensitivities of qualitative research. This is because it is the role of qualitative research to unlock the human condition in our research by providing the context and meaning to constructs that define what is being measured. Without a direct or underlying qualitative research component, how is the survey researcher to understand – be comfortable in the knowledge of – his or her analysis and interpretation of the data?

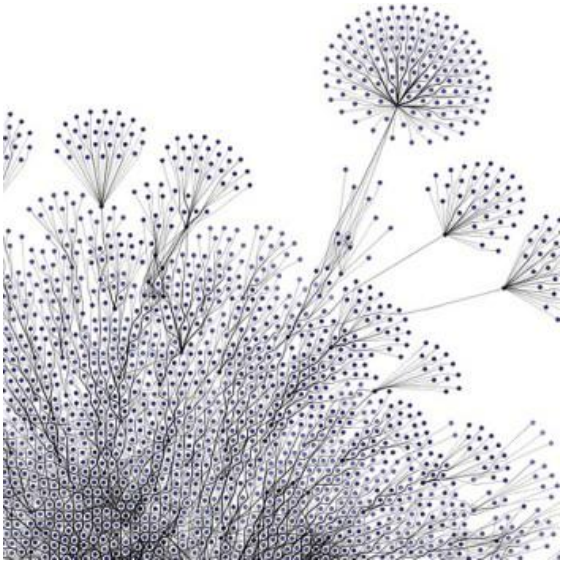
These articles emphasize the challenges survey researchers face when they ask about vague yet highly-personal constructs – such as "the good life," "happiness," "satisfaction," "preference," or (even) the idea of "actively" incorporating "fruits" and "vegetables" in the diet – without the benefit of context or meaning from the respondent, or at least a concise definition by the researcher.

These four articles have been compiled into one document which can be downloaded here.

Gergen, K. J., Josselson, R., & Freeman, M. (2015). The promises of qualitative inquiry. *American Psychologist*, *70*(1), 1-9.

Image captured from: http://www.designboom.com/history/friedrich2.html

Observational Research Nurtures a Growing Interest in Contexts



September 2014 – With a lot of discussion about new methods of observation among qualitative researchers — in-the-moment mobile research and the like — it is terrific to witness an increasing appreciation of broader contexts. This perspective embraces the idea that individual behavior and thought are not so easily and singularly confined to any one moment in time. One could argue that it is *because* of this new-found obsession with observation that many researchers have come to discover — as if for the first time — the essential role that context plays in our qualitative studies. In this way, observational research — a method often bypassed for focus groups and other qualitative methods in the past — has led the research community into what is becoming a growing and healthy dialogue concerning the contextual nature of being human. Here are just four contributors to the dialogue that have recently come my attention:

An interview with **Christian Madsbjerg** at **ReD Associates** appears in the September 2014 issue of *Marketing News* — "What it Means to be Human" by Elisabeth A. Sullivan. In it, Madsbjerg asserts that "people are different from the way that we research them," emphasizing the point that "the respondent is not a person" but rather "an ecology of people, a culture of people" that includes friends, family, work life, and other facets of who they are. So, while he is a strong supporter of observing people's lives, Madsbjerg is equally interested in the totality of the "phenomenon" — the various contextual components — under study. This might lead, for example, to a technique he calls "breaching" whereby research participants agree to do without their smartphones so that researchers can look at how smartphone users adapt their everyday lives sans smartphone, which allows researchers to learn more deeply about the "hidden familiarity" of the smartphone-use cultural phenomenon.

If you are an ESOMAR member, you are probably familiar with the association's custom of granting a free download of a conference paper to members on their birthday. It was recently mine and I took the opportunity to download the 2012 paper, "Research in a World Without Questions" by **Tom Ewing** and **Bob Pankauskas**. As the title suggests, the authors stress the importance of research methods that focus on what people *do* rather than "what they say they do"; however, the title is a bit misleading in that they are not

really advocating for "a world without questions" but instead a world without *direct* questions to research participants (e.g., opting instead for psychoanalytic or projective techniques). Like Madsbjerg, Ewing and Pankauskas are interested in investigating the "hidden triggers" that lurk behind the purchase decision-making process, including the "interventions that change the context of the decisions." The authors go further to discuss how to investigate "near context" (e.g., in-the-moment environment) and "far context" (e.g., cultural and social influences) in ways that enable researchers to "get into your customer's world" without direct questioning.

Dawnel Volzke recently wrote a thoughtful article discussing sensory ethnography referencing Sarah Pink's book **Doing Sensory Ethnography**. Volzke uses her own work as a nurse to talk about the importance of techniques in the patient-nurse environment that go beyond observation and direct questions to amplify the patient's contextual meaning. Taking from Pink, Volzke states that "capturing and presenting sensory information in the most truthful and complete manner will aid in understanding of individuals, situations, and cultures." She touches on important concepts discussed throughout *Research Design Review*, particularly interviewer bias and the idea of reflexivity –

> *"I find that I am much more able to 'do sensory ethnography' when I slow down and take the time to properly assess people and situations. My bias and assumptions need to be set aside, and I must seek to truly sense the truth about the object that I am studying. My view must be both broad and detailed, and my account to others must embody the truest picture possible."*

And finally, a recent blog post from **Jeffrey Henning** — "From Market Researcher to Customer Experience Leader**"** — reports on a case study presented at a September 2014 conference in Chicago by Neal Kreitman of OneMain Financial. Henning talks about how Kreitman went beyond satisfaction research data to gain insightful knowledge of the "optimal customer experience" by immersing the organization in qualitative research, including focus groups and observation. Similar to Madsbjerg's contextual "phenomenon," Kreitman and his team used inversion techniques to truly understand the customer's "journey" from the customer's, *not the company's*, point of view. In this way, OneMain was able to adopt a "customer-centric vision of what the [customer] experience actually was, rather than what the process was supposed to be."

Context is everything, we know that. And it is encouraging to think that the otherwise too-simplistic in-the-moment observational craze is leading researchers to think more carefully about incorporating contextual meaning — humanity — into their research designs.

Image captured from: http://www.icr.ac.uk/news-features/latest-features/mel-greaves-science-writer-of-the-year-2013/unravelling-the-complexity-of-cancer

Social Media Research & Exploring Self-Presentation in the Online Social Context

NOTE: This article was written in 2011; however, the presentation of "self" in social media continues to be a relevant issue worthy of researchers' consideration.

A discussion of social media research design would be a bit shallow if devoid of the role technology plays in altering any one person's true reality. **Computer-mediated communication**, online impression management, and self-presentation tactics are just a few of the concepts often discussed in conjunction with how someone communicates (voluntarily or otherwise) via the electronic medium. Computer-mediated communication is not new but an idea that quickly sprouted when virtual reality began to receive lots of attention in the 1990's. In 1996 I wrote an article for the American Marketing Association –**"Virtual research exists, but how real is it?"** – touching on this very issue.

"On the Internet, nobody knows you're a dog."

Back in 1996 I stated that online research "provides the researcher with a solution that is sensitive to both budget and time constraints," a key justification for online research designs today. Because our understanding of how people think and communicate in the online world was cloudy at best, I go on in this article to offer "fast, economical" alternatives to online designs –

- Developing an annual corporate research program (while minimizing costly ad-hoc research)
- Reducing sample size in survey as well as qualitative research (e.g., greater use of mini groups)
- Cutting out research services that are underutilized, e.g., written transcripts or full reports that are rarely read
- Asking for "volume-discount pricing" from research providers
- Moving the research function up the corporate ladder to create efficiencies and focus on less-costly design solutions

While these alternative approaches are as appropriate today as they were 15 years ago, the appreciable advancement of online technology has greatly increased the viability of online research designs. And, although the near silence in the marketing research community concerning computer-mediated communication is a bit deafening, it is encouraging to various initiatives designed to address online respondent fraud.

But what about social media research where validation is difficult? Moving forward, it would be useful for social media researchers (corporate side and consultants) to entertain the ideas espoused by those in communication studies, psychology, computer science, and other disciplines that examine online behavior and attitude formation. For example, Jenny Rosenberg and Nichole Egbert discuss in the ***Journal of Computer-Mediated Communication*** their study of the "self-presentation tactics" Facebook users employ to maintain a particular impression on their intended audience. And Stephanie Rosenbloom in her *New York Times* article, "**Putting Your Best Cyberface Forward,**" references a variety of sources including Mark Leary, a psychologist at Duke, who studies impression management and explores the images people choose to create of themselves in the online sphere.

In the relatively controlled environment of online survey and community-style research designs, we may be learning to identify whether there is a dog at the other end of the computer or mobile phone screen; but social media researchers are strapped with the more daunting task of understanding how people think and who they choose to become in the virtually social context. This – and its ramifications for research design – are worthy of more dialog.

The Complexity of Contexts & Truths in the Focus Group Discussion

October 2010 - I find myself often thinking and writing about qualitative research design because, well, there is a lot to think and write about. While there is a multitude of books, articles, experimentation, debates, and forums on the efficacy of various quantitative approaches and techniques, there is very little on applying quality principles to qualitative design. This partially stems from the fact that there are some qualitative researchers who dismiss the idea of design issues, resting their case on the notion that a focus group discussion is simply an informal gathering of people where any "tool" that elicits a response is good and where design principles have no place.

Fortunately, there are researchers who have investigated the design implications of their research. Jocelyn A. Hollander, a sociologist from the University of Oregon, is one such person. Dr. Hollander published an article in the **Journal of Contemporary Ethnography** in 2004 titled, **"The Social Contexts of Focus Groups"** where she argues that the focus group environment presents a complex interaction of situations that shape the "truths" we hear from participants. She goes on to say that participants do not harbor one single truth to a discussion topic but instead respond with only the truths that develop from the contexts (the complex group environment) the participant finds him/herself in. These contexts can arise from demographics (e.g., the gender, age, and racial makeup of the group), associations (e.g., the relationship of group participants to one another), and conversation (e.g., the person who first responds to a moderator's question). These within-group contexts create demands on participants that ultimately impact the discussion outcome. According to Dr. Hollander, group participants' "responses are being shaped by the context, composition, and facilitation of the group" and that participants strategically select "the narratives from amongst the multiple possibilities to fit the perceived demand of the situation." So the moderator might ask, 'What truth am I hearing now, or is it a truth at all?'

The impact of contexts and the idea of multiple truths paint the picture of focus group participants as not "uncomplicated information storage facilities" but rather "contradictory mosaics" deserving greater considerations in our qualitative designs and analyses. Dr. Hollander asserts that we need "a more nuanced understanding of the contexts of focus groups" including more emphasis on the composition of our groups and a willingness to include a discussion of group dynamics – e.g., the order in which participants responded, the association of one group member to another – in our written reports. By understanding and analyzing the "interactional forces" of the group situation,

we can more clearly appreciate how our participants are sharing truths, withholding other truths, or manufacturing new truths for our (and their) benefit.

Within the current flood of discussions on techno-centric "innovations" in research design, this may be a good time for researchers to turn their efforts on finding the truth in their designs.

The Limitations of Transcripts: It is Time to Talk About the Elephant in the Room

Transcripts of qualitative in-depth interviews and focus group discussions (as well as ethnographers' field notes and recordings) are typically an important component in the data analysis process. It is by way of these transcribed accounts of the researcher-participant exchange that analysts hope to re-live each research event and draw meaningful interpretations from the data. Because of the critical role transcripts often play in the analytical process, researchers routinely take steps to ensure the quality of their transcripts. One such step is the selection of a transcriptionist; specifically, employing a transcriptionist whose top priorities are accuracy and thoroughness as well as someone who is knowledgeable about the subject category, sensitive to how people speak in conversation, comfortable with cultural and regional variations in the language, etc.*

Transcripts take a prominent role, of course, in the utilization of any text analytic or computer-assisted qualitative data analysis software (CAQDAS) program. These software solutions revolve around "data as text," with any number of built-in features to help sort, count, search, diagram, connect, quote, give context to, and collaborate on the data. Analysts are often instructed to begin the analysis process by absorbing the content of each transcript (by way of multiple readings) followed by a line-by-line inspection of the transcript for relevant code-worthy text. From there, the analyst can work with the codes taking advantage of the various program features.

An important yet rarely discussed impediment to deriving meaningful interpretations from this qualitative analysis process is the very thing that is at the center of it all – data transcripts. Although serving a utilitarian purpose, transcripts effectively convert the all-too-human research experience that defines qualitative inquiry to the relatively emotionless drab confines of black-on-white text. Gone is the profound mood swing that descended over the participant when the interviewer asked about his elderly mother. Yes, there is text in the transcript that conveys some aspect of this mood but only to the extent that the participant is able to articulate it. Gone is the tone of voice that fluctuated depending on what aspect of the participant's hospital visit was being discussed. Yes, the

transcriptionist noted a change in voice but it is the significance and predictability of these voice changes that the interviewer grew to know over time that is missing from the transcript. Gone is an understanding of the lopsided interaction in the focus group discussion among teenagers. Yes, the analyst can ascertain from the transcript that a few in the group talked more than others but what is missing is the near-indescribable sounds dominant participants made to stifle other participants and the choked atmosphere that pervaded the discussion along with the entire group environment. And gone of course are all the many mannerisms and physical clues that gave away the insights the researcher was looking for.

Transcripts are simply a device. Yet, even with the addition of ancillary non-converted data from audio and video recordings, transcripts are the typical center of the analysis universe. Unfortunately, they have the effect of distancing the researcher from the reality – so quickly lost – of an in-depth interview or group discussion. It is simply not possible to honestly imitate the participant-researcher relationship and co-constructed nature of qualitative research by way of a textual approach. So, it is curious why discussions on qualitative analysis are replete with how-to's on working with transcripts but devoid of an equally-active discussion on their limitations as a purveyor of qualitative data.

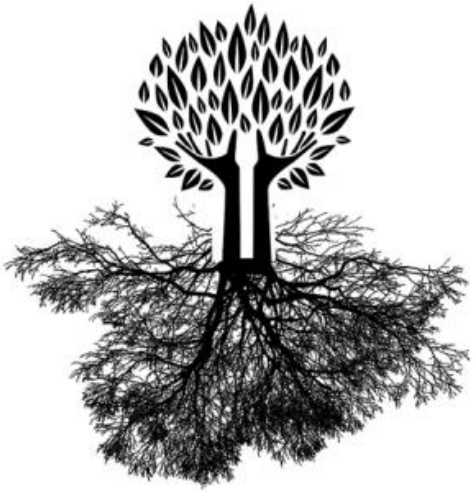
The deafening silence on the limitations of transcripts has become the elephant in the room. The behemoth void waiting to be filled with smart discussions on the true quality of our transcript data, what we can and cannot learn about our data in transcript form, alternative ways to use transcripts (in piecemeal or in whole), and how to perform an integrative analysis that offers real procedures for incorporating transcribed data with other formats.

* Discussions of the role of transcripts and transcriptionists in the quality of qualitative data (generally and specific to particular methods) can be found in: Roller, M. R., & Lavrakas, P. J. (2015). Applied qualitative research design: A total quality framework approach. New York: Guilford Press.

Image captured from: http://fineartamerica.com/products/elephant-in-the-room-wip-leah-saulnier-the-painting-maniac-poster.html

Qualitative Data Analysis: The Unit of Analysis

The following is a modified excerpt from Applied Qualitative Research Design: A Total Quality Framework Approach (Roller & Lavrakas, 2015, pp. 262-263).



As discussed in two earlier articles in *Research Design Review* (see **"The Important Role of 'Buckets' in Qualitative Data Analysis"** and **"Finding Connections & Making Sense of Qualitative Data"**), the selection of the unit of analysis is one of the first steps in the qualitative data analysis process. The "unit of analysis" refers to the portion of content that will be the basis for decisions made during the development of codes. For example, in textual content analyses, the unit of analysis may be at the level of a word, a sentence (Milne & Adler, 1999), a paragraph, an article or chapter, an entire edition or volume, a complete response to an interview question, entire diaries from research participants, or some other level of text. The unit of analysis may not be defined by the content per se but rather by a characteristic of the content originator (e.g., person's age), or the unit of analysis might be at the individual level with, for example, each participant in an in-depth interview (IDI) study treated as a case. Whatever the unit of analysis, the researcher will make coding decisions based on various elements of the content, including length, complexity, manifest meanings, and latent meanings based on such nebulous variables as the person's tone or manner.

Deciding on the unit of analysis is a very important decision because it guides the development of codes as well as the coding process. If a weak unit of analysis is chosen, one of two outcomes may result: 1) If the unit chosen is too precise (i.e., at too much of a micro-level than what is actually needed), the researcher will set in motion an analysis that may miss important contextual information and may require more time and cost than if a broader unit of analysis had been chosen. An example of a too-precise unit of analysis might be small elements of content such as individual words. 2) If the unit chosen is too imprecise (i.e., at a very high macro-level), important connections and contextual meanings in the content at smaller (individual) units may be missed, leading to erroneous categorization and interpretation of the data. An example of a too-imprecise unit of analysis might be the entire set of diaries written by 25 participants in an IDI research study, or all the comments made by teenagers on an online support forum. Keep in mind, however, that what is deemed too precise or imprecise will vary across qualitative studies, making it difficult to prescribe the "right" solution for all situations.

Although there is no perfect prescription for every study, it is generally understood that researchers should strive for a unit of analysis that retains the context necessary to derive meaning from the data. For this reason, and if all other things are equal, the qualitative researcher should probably err on the side of using a broader, more contextually based unit of analysis rather than a narrowly focused level of analysis (e.g., sentences). This does not mean that supra-macro-level units, such as the entire set of transcripts from an IDI study, are appropriate; and, to the contrary, these very imprecise units, which will obscure meanings and nuances at the individual level, should be avoided. It does mean, however, that units of analysis defined as the entirety of a research interview or focus group discussion are more likely to provide the researcher with contextual entities by which reasonable and valid meanings can be obtained and analyzed across all cases.

In the end, the researcher needs to consider the particular circumstances of the study and define the unit of analysis keeping in mind that broad, contextually rich units of analysis — maintained throughout coding, category and theme development, and interpretation — are crucial to deriving meaning in qualitative data and ensuring the integrity of research outcomes.

Milne, M. J., & Adler, R. W. (1999). Exploring the reliability of social and environmental disclosures content analysis. *Accounting, Auditing & Accountability Journal*, *12*(2), 237–256.

Image captured from: http://www.picklejarcommunications.com