A Guide to Abductive Thematic Analysis

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Abstract
Thematic analysis is an increasingly popular method for analysing qualitative data within the social sciences. Current guides for conducting thematic analysis promote the method's broad flexibility across research designs, which has resulted in criticism that the method lacks the rigour and structure necessary for credible academic research. Recognizing the challenges faced by qualitative scholars, I developed and present an 8-step prescriptive approach specific to abductive methodologies incorporating many concepts from seminal works in thematic analysis, and importantly maintaining the balance of theorising with empirical data, which is the core of abductive research.

Keywords
thematic analysis, abductive, themes, coding, code-book

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A Guide to Abductive Thematic Analysis

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Thematic analysis is an increasingly popular method for analysing qualitative data within the social sciences. Current guides for conducting thematic analysis promote the method’s broad flexibility across research designs, which has resulted in criticism that the method lacks the rigour and structure necessary for credible academic research. Recognizing the challenges faced by qualitative scholars, I developed and present an 8-step prescriptive approach specific to abductive methodologies incorporating many concepts from seminal works in thematic analysis, and importantly maintaining the balance of theorising with empirical data, which is the core of abductive research.

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Introduction

Qualitative analysis is the interpretive process that a researcher takes to make sense and assign meaning to a dataset (Rinehart, 2021). Through data, it is possible to explore the social world, getting close to the real meanings and understandings of participants, whilst presenting thick descriptions for phenomena (Coffey & Atkinson, 1996). Thus, the duty of the qualitative researcher is not to present data as pages of transcribed narratives, but to condense, synthesise, and restructure it into meaningful information, so that a reader can visualise and comprehend the theoretical and practical implications of the findings (Miles & Huberman, 1994; Morse, 1994).

Thematic analysis is an increasingly popular method to analyse qualitative data that captures patterns across the raw data and structures the data into meaningful themes (Braun et al., 2019; Campbell et al., 2021). It is a technique known for its flexibility (Guest et al., 2012; Nowell et al., 2017) and can be employed for both inductive and deductive research designs (Boyatzis, 1998; Braun & Clarke, 2006; Kiger & Varpio, 2020). However, this flexibility has resulted in thematic analysis being employed with a “mishmash” of different approaches and divergent philosophies (Braun et al., 2019; Braun & Clarke, 2019), which has been detrimental to the credibility of thematic research designs (Lochmiller, 2021; Nowell et al., 2017). Rather than themes emerging passively from the data, Kiger and Varpio (2020) assert that researchers must engage with the process and be transparent about the analytical steps taken.

As a researcher, editorial board member, and lecturer on research methods, I see many cases in which a qualitative researcher announces that “coding was conducted, and from this, themes emerged.” Yet, this singular sentence does not breakdown the complex heterogenous nature of thematic analysis. Many researchers also cite Braun and Clarke (2006), yet within their methodology, there is no mention of researcher reflexivity central to their style of analysis. In fact, researchers citing Braun and Clarke (2006) often discuss how theory or codebooks played a strong guiding role in their coding and thematic development. This is a red flag for me as a reviewer, as Braun et al. (2019) specifically point to the similarities between their approach to thematic analysis with grounded theory, interpretive phenomenological analysis (IPA), and the active role of the researcher in generating themes.
Instead, if existing theory or frameworks have played a guiding role in coding and thematic development, researchers should acknowledge the abductive methodological design underpinning their analysis. Yet, guides for abductive research designs are lacking. Therefore, this article is not an attempt to produce a one-size-fits-all approach to thematic analysis. Instead, this article provides an 8-step approach to conducting thematic analysis specific to abductive research methodologies. As shall be discussed in Step 5, this is distinctive as existing theory and literature is applied in tandem with the raw data to explain the patterns and story behind the data.

**Abductive Data Analysis**

Research in the social sciences is broadly divided among deductive, inductive, and abductive research designs (Mantere & Ketokivi, 2013; Reichertz, 2013). Deduction is generally associated with theory-driven and positivist methodologies, which aim to objectively test phenomena (Hurley et al., 2021; Mantere & Ketokivi, 2013). In contrast, inductive research is exploratory and breaks from a priori assumptions to build theoretical understanding through interpretive methods (Gioia et al., 2012; Hurley et al., 2021; Mantere & Ketokivi, 2013). Abduction aims to find a middle ground between inductive and deductive methods (Coffey & Atkinson, 1996; Tavory & Timmermans, 2014). Originating from the philosophical field of pragmatism (Peirce, 1974), abductive research is neither data-driven nor hypothesis-driven but conducts parallel and equal engagement with empirical data and extant theoretical understanding (Atkinson et al., 2003; Hurley et al., 2021; Kelle, 1997; Rinehart, 2021; Timmermans & Tavory, 2012).

A researcher adopting an abductive methodology does not enter the field with an open mind, as theoretical understanding sets parameters to what they are initially looking for, which aims to prevent the discovery of abstract and arbitrary results irrelevant to the research question (Alvesson & Kärreman, 2007; Coffey & Atkinson, 1996). Nor is an abductive researcher compelled to fit empirical data within established theoretical understanding through simplified testing of existing theoretical frameworks (Kelle, 1997) as abductive research does not aim to discover a singular objective truth (Hurley et al., 2021). Instead, abductive research aims to find the most logical solution and useful explanation for phenomena (Coffey & Atkinson, 1996; Hurley et al., 2021; Peirce, 1974; Reichertz, 2013).

Through abductive research, a researcher heuristically examines breakdowns when the empirical data differs from what is expected based on current theoretical understanding (Reichertz, 2013; Schwartz-Shea & Yanow, 2013). As such, gaps in theoretical knowledge are often revealed, where extant theoretical frameworks are unable to account for empirical findings (Alvesson & Kårreman, 2007; Rinehart, 2021). When such data revealed are surprising and unexpected, a researcher using abductive analysis must be creative in constructing theory that generates a more appropriate and improved understanding based on the contextual empirical material (Alvesson & Kårreman, 2007; Coffey & Atkinson, 1996; Tavory & Timmermans, 2014; Timmermans & Tavory, 2012). Accordingly, abductive research is described as recursive and iterative because theory is generated theory, but also theoretical development is culled in areas where phenomena are adequately explained by extant literature (Timmermans & Tavory, 2012). The theoretical contributions produce a degree of generalizability, as the theorisation of the raw data transcends the individualised social setting, as it has links to existing knowledge and understanding (Coffey & Atkinson, 1996).
Step-by-Step Guide to Abductive Thematic Analysis

Braun et al. (2019) have stated that thematic analysis is an umbrella term, encompassing a range of different approaches. As such, it can be employed inductively as a form of interpretive, subjective, and bottom-up reflexive analysis (Braun et al., 2019) or deductively with a priori coding schemes and frameworks to structure the analysis (Boyatzis, 1998; Lochmiller, 2021). While Braun and Clarke (2019) have argued against positivistic and deductive techniques, others have advocated for an approach focused on the deductive gold standards of coding reliability, objectivity, and accuracy (Boyatzis, 1998; Guest et al., 2012). Yet, there is limited discussion of an abductive approach to thematic analysis in the qualitative research literature.

Thus, in keeping with abductive methodologies, this paper develops a nuanced and applicable 8-step process for thematic analysis. The step-by-step method avoids the “anything goes” criticism (Braun & Clarke, 2006) by providing a transparent, rigorous, and demarcated structure to the analysis. This is not an attempt to establish a flexible method for thematic analysis that could be applied in all future studies. Instead, this is a guide for researchers who wish to engage in empirical discovery while being guided by theoretical understanding.

The 8-steps were initially developed during my Ph.D. research and were refined through my own research and teaching on the subject. I have taken and adapted key concepts such as the codebook (Guest et al., 2012) and thematic network analysis (Attride-Stirling, 2001) from authors on thematic analysis. In the guide I integrate principles from seminal abductive research (Alvesson & Kärreman, 2007; Atkinson et al., 2003; Hurley et al., 2021; Kelle, 1997; Rinehart, 2021; Timmermans & Tavory, 2012). I shall offer examples throughout about how this has been applied in my own research.

**Step (1) Transcription and Familiarisation**

Audio recordings and field notes can be transcribed in full during or after the data collection phase of the research. The benefit of conducting parallel data collection and transcription is that it may become apparent where points require further detail, and a researcher can adapt their collection methods to seek clarification (Guest et al., 2012). The transcription and subsequent analysis are often conducted with software tools such as NVivo, which offer convenient search and visual display benefits. However, if your dataset is manageable, the same analysis can be achieved by transcribing into MS Word documents and colour coding related and similar phrases with a colour highlighting tool.

You can choose to transcribe narratives authentically by staying true to the actual speech and privileging participants’ mode of speaking, or you can choose to conduct denaturalised transcription by improving grammar and syntax to make it easier for prospective readers (Jonsen et al., 2017; Oliver et al., 2005). Importantly, you should be transparent about this process.

Increasingly, scholars are outsourcing their transcription due to time restraints or using YouTube/MS Teams auto transcription tools (Hopper et al., 2021). If you are conducting your own transcription, there is an opportunity to engage with the depth and breadth of the corpus at this stage (Braun & Clarke, 2006) so you should not automatically default to outsourcing this step. If you are outsourcing transcription or using an auto-tool, you may still listen to the recordings again to check for accuracy whilst making reflective notes and highlighting areas of interest.

The data should be actively read either during transcription or straight afterwards to search for meaning and understanding behind narratives and the context in which things occur (Boyatzis, 1998; Braun & Clarke, 2006; Morse, 1994). At this stage, notes can be taken to
outline and interpret potential patterns and codes within the data, which may be of interest for further data collection you have planned, or it may provide the first step in coding the data (Boyatzis, 1998; Braun & Clarke, 2006).

**Step (2) Coding**

A code is defined as “a word or short phrase that symbolically assigns a summative, salient, essence-capturing, and/or evocative attribute for a portion of language-based or visual data” (Saldaña, 2015, pp. 3-4). The process of coding condenses the mass of qualitative data by categorising and colour highlighting certain sentences and paragraphs into codes based on their related characteristics (Coffey & Atkinson, 1996; Saldaña, 2015). Coding is a cyclical act, as the first round of coding rarely succeeds in identifying all codes and, therefore, it is recommended to undertake at least 2-3 rounds of coding.

The first round of coding is the first link between the raw data and your cognitive interpretation of data (Seidel & Kelle, 1995). Thus, to extrapolate as much semantic meaning and understanding from the corpus as possible, every single point of significance should be included as a code during the first round of coding (Braun & Clarke, 2006; Saldaña, 2015). The second round of coding is more selective as it consolidates codes that could be included under a single heading and codes can be removed that are deemed insignificant or not repeated (Saldaña, 2015). This is a heuristic process in which you should build a deeper level of comprehension for the patterns and relationships in the data (Saldaña, 2015).

For example, when analysing data collected from ski resort employees (Taheri & Thompson, 2020), during the first round of coding I highlighted all instances in which participants discussed “the job being fun” as a single code and separately highlighted all discussion of “the job being exciting.” But in the second round of coding, I found that these codes had significant overlap as participants consistently used the words interchangeably. So, I consolidated these two codes into “enjoyable work.” However, it was worthwhile coding these separately in round one as exciting adrenaline-inducing activities may not have overlapped so significantly with fun activities. Prior to a third round of coding, a code-book can be established, developed, and tested (see Step 3).

**Step (3) Codebook**

Codebooks have been popularised within thematic analysis to provide clarity and structure to the coding process. Step 3 provides a structured guide adapted from Guest et al. (2012). Firstly, the process requires you to produce a label for each code, which should be short, concise, and remain close to the raw data to avoid too much of a conceptual leap (Boyatzis, 1998; Guest et al., 2012). Following this, a definition is offered, highlighting the key features, and depicting the story that each code tells (Guest et al., 2012). For each code, there is a “when to use” criteria and “when not to use” criteria. The “when to use” criteria explicitly detail under what conditions the code relates to a piece of text (Guest et al., 2012) and the “when not to use” criteria means that if there is potential overlap between two codes, a note can be provided that sets parameters and refers the reader to the preferred code used to illustrate that particular narrative (Guest et al., 2012). Finally, an example quotation can be offered for further clarification. Figure 1 is an extract from a codebook, in which participants discussed their financial concerns:
**Figure 1**

*Code-Book Extract for the Code: Financial Concerns*

| Code #1: Financial Concerns |
|----------------------------|
| **Definition:** Participants reflecting on how there is a struggle for money. |
| **When to use:** Apply this code when participants make comments about how the project is not financially stable and is unable to afford materials to maintain itself. |
| **When not to use:** Do not use this if it is interaction with poverty not directly involved with the project. (i.e., if participants interact with poverty out with the project that elicits an emotional response, Code #12 may be appropriate in this case). |
| **Example:** Simon: “The [staff] they go back and forward like this every day, they need to pay for gasoline, for petrol. It is a little difficult to find people to go and come because it is a long journey, so I have to pay more, but [the project] does not have any money.” |

It should be noted that advocates of reflexive and inductive forms of thematic analysis have disregarded the codebook as a positivistic tool (Braun et al., 2019; Braun & Clarke, 2021). Braun and Clarke (2021) argue a codebook only tests whether authors have been taught to code in the same way and does little to measure if findings are objectively accurate. However, a researcher using the codebook outlined here is not attempting to objectively measure the accuracy of data. Instead, it allows author(s) to reflect on their coding choices and if they are personally satisfied with the labelling, terminology, and definition. If there is a research team, it can be a starting point to prompt internal discussion without an objective numerical or ranking system such as inter-rater reliability.

The codebook can be applied in a final round of coding to look at each highlighted (coded) phrase and see if it is a good representation of the code using the “when to use” and “when not to use” descriptions as a frame. This can save time as it prevents any unnecessary overlaps or areas where narratives are inappropriately assigned to a particular code which would need to be revisited later (Guest et al., 2012). The advantage of the codebook is that it produces an increased level of verifiability to the research as external readers can see the exact steps taken during coding (Guest et al., 2012), which may be of value to students having their theses assessed by markers, examiners, committee members, or advisors. Further, Guest et al. (2012) suggests that a codebook means you can return to the corpus after long breaks and still make sense of why sections of data were included under a certain code.

**Step (4) Development of Themes**

In abductive thematic analysis, themes are distinctly separate from codes; codes are specific and concise, while themes can be much more complex and can consolidate a multitude of codes to theoretically explain phenomena (Guest et al., 2012; Saldaña, 2015). Therefore, developing themes begins by looking at relationships between different codes and sorting them based on their ability to collectively explain the story behind the data (Aronson, 1995; Braun & Clarke, 2006). When categorised in this manner, a group of codes that can effectively portray a phenomenon can be labelled a theme (Braun & Clarke, 2006). The label should be a memorable phrase that can be easily digested and retained by readers whilst capturing the essence of the theme clearly (Campbell et al., 2021).

There is not a specific level of prevalence or frequency codes must reach before they become a theme, but all themes should be items that are important aspects of the data, and
without them, the story behind the data would be incomplete (Aronson, 1995; Braun & Clarke, 2006). In fact, in rare cases, an individual code can be promoted to a theme if it is considered a central feature of the data (Braun et al., 2019). At this point, some scholars have suggested researchers should make decisions upon which themes are overarching, which are primary/secondary, and which are sub-themes based on their importance to the study (Braun & Clarke, 2006). However, if all themes equally help explain the phenomena and the number of themes is manageable then this may not be a necessary step. The process of developing themes in Step 4 can be supported by the theoretical perspective you have taken such that certain terminology or concepts used in the literature can inform your development and labelling of themes.

The outcome of thematic analysis can either be semantic themes (summarised content capturing surface level information about what was explicitly said) or latent themes (going beyond the data and using theory to conceptually explain the findings; Campbell et al., 2021). In the case of abductive thematic analysis, latent themes should always be the outcome as theorisation is central to abductive reasoning, as shall be discussed in the following step.

**Step (5) Theorising**

To this point, data have been deconstructed and examined as codes and themes. This Step is the one in which you explain the relationship and story between your themes and your entire dataset. This is an important part of abductive thematic analysis, making it distinct from other guides to qualitative analysis. Unlike deductive methods of analysis, at no point should there be an attempt to test data by fitting knowledge into existing theoretical frameworks (Coffey & Atkinson, 1996). Nor should there be an attempt to reinvent the wheel through grounded theory by theorising the relationship between themes based on the open-minded perception of the researcher (Coffey & Atkinson, 1996; Gioia et al., 2012). Instead, following an abductive research approach, the clustering and explanation of themes should be guided, but not determined by existing theoretical understanding (Atkinson et al., 2003; Kelle, 1997).

The theorisation of data begins by looking back at theoretical knowledge and frameworks and seeing to what extent these could explain the relationship between the themes (Timmermans & Tavory, 2012). However, the researcher should also examine instances for which themes cannot be explained by the extant literature (Alvesson & Kärreman, 2007; Coffey & Atkinson, 1996; Tavory & Timmermans, 2014). It may become clear at this stage that theory can be refined, changed, adapted, or even consolidated with another conceptual idea so that it can better account for the empirical data. This eventually amounts to the study’s overall theoretical contribution (Coffey & Atkinson, 1996). Sometimes existing theory can fully account for and explain the empirical findings (Timmermans & Tavory, 2012), in which case, the study will be a confirmatory study with less theoretical contribution. However, even the smallest interactions, exchanges, or contextual anomalies can trigger small theoretical developments (Makadok et al., 2018). The important aspect of this step is the researcher engaging cognitively with theory and data in parallel to produce theoretical conclusions (Reichertz, 2013).

In my published research, this step has allowed me to focus on relational dynamics and exchanges as outlined in theory (Thompson, 2022; Thompson & Taheri, 2020). For example, Bourdieu’s practice theory (1986) outlines the key resources of exchange in society as economic, cultural, and social capital. Therefore, my starting point for theorisation is understanding the economic, cultural, and social exchanges within my study context and how this relates to my core themes. But, where the data do not fit neatly within these exchanges, I can be creative in theorising different explanations.
For example, when analysing data from volunteer tourism projects (Thompson & Taheri, 2020), Bourdieu’s practice theory guided my research focus on the exchange of capital, enabling me to answer my research question without getting sidetracked. Where appropriate, I theorised the resource exchanges in terms of economic, social, and cultural capital without the need to conceptualise a new explanation for each micro-resource exchange. Yet, I also argued there was nothing in Bourdieu’s (1986) theory which accounted for the cognitive meaning development my participants were discussing. Thus, I theorised a consolidation between Blumer’s (1986) symbolic interactionism with Bourdieu’s practice theory, which was better able to explain the data without needing to start from the ground-up in terms of theory development.

Ultimately, this resulted in my primary theoretical contribution from the research as I suggested this approach can be taken forward by future researchers. However, you do not always need to consolidate two theoretical perspectives, nor do you need to completely revolutionise every theory you use. When a theory does not completely explain the relationships and story behind your themes, you can make small alterations or changes to provide relevancy to a new context or to address a new research question (Makadok et al., 2018).

Step (6) Comparison of Datasets

An additional level of detail is revealed about the findings by providing comparative analysis of different participant cohorts (Miles & Huberman, 1994). Miles and Huberman (1994) recommend comparing qualitative data quantitatively to measure the frequency of codes among different groups and co-concurrence among participants. However, quantification is not necessary for qualitative thematic analysis. Indeed, quantification of qualitative data requires the fieldwork to be structured so that participants all have equal opportunity to answer the same questions and are faced with similar environmental conditions (Guest et al., 2012). This process is often impossible within qualitative data collection and, moreover, if the objective of the research is exploratory to build conceptual understanding, then there is little need for quantifying qualitative data (Guest et al., 2012).

Guest et al. (2012, pp. 162-163) state that we can still compare datasets by asking two questions of the qualitative data: (a) “Are some themes present in one dataset but not another”? (b) “If a theme is present in datasets from both groups in an analysis, is the expression of that theme different between groups”? Accordingly, after reviewing the code-book and the coded data analysis, you can examine whether some codes are expressed more often amongst a particular cohort. Secondly, you should take time to examine how each theme or code is expressed by a participant cohort and assess whether there are differences between groups. Common dataset comparisons are participants’ gender and age and differences among case studies or fieldwork locations. However, any research-specific comparisons can be conducted.

Step (7) Data Display

Data display is usually associated with reducing qualitative data into quantitative matrices to display data better visually (Boyatzis, 1998; Miles & Huberman, 1994). However, like with Step 6, there is no requirement for data display to be quantified. Attride-Stirling (2001) suggests conducting thematic network analysis to show how theoretical themes derive from empirical text and codes. When abductively analysing data, often reviewers will question if an academic has over-reached and whether theoretical contributions are truly representative of the raw data. A thematic network analysis technique can address these concerns. Figure 2 shows how web-like displays make explicit the data codes that have informed each theme and,
as a result, this can build transparency into the research findings (Attride-Stirling, 2001; Nowell et al., 2017).

Figure 2
Developing Themes from Codes – Thematic Network Analysis

Attride-Stirling’s (2001) thematic network analysis shows how themes have resulted from the process of coding. Yet, following this, qualitative analysis can go a step further by presenting themes through path analyses and networks, which best reflect the relationships between concepts (Guest et al., 2012). Novice researchers are often unsure about how to begin creating a visual display of their data. However, even within top-ranked journals, data displays (such as that shown in Figure 3) are often constructed simply using shape and arrow tools available within MS Word:
Figure 3
Example of a Data Display for Capital Exchange Research

You can be creative in showing paths and networks that best explain your data, as the presentation of such figures should be driven by what makes sense from the thematic findings. These qualitative figures should be accessible to anyone, so it is best to avoid academic jargon and scholarly language here.

Step (8) Writing Up

Upon completion of Steps 1 through to 7, the findings should be written up with headings denoting each theme (Guest et al., 2012). For each theme, there should be a theoretical explanation illustrating how theory is linked to the empirical data alongside quotations from the raw data to provide empirical evidence for the theorisation (Braun & Clarke, 2006; Guest et al., 2012). Braun and Clarke (2006) suggest that researchers should use quotations any time where thematic development and abstraction may be unclear to a reader without access to the empirical data. Quotations should be chosen that give compelling support for a theme (Lochmiller, 2021). Presenting quotations also improves trustworthiness, as the veracity of the raw empirical data is difficult to challenge, and is a method for demonstrating reflexivity by giving voice to the participants independent of your personal opinions or feelings (Guest et al., 2012).

You should also aim to provide a thick description of context, participants, and social setting. These details ensure that any reader can understand whether your fieldwork setting and participants are reflective of their own circumstance, situation, or context (and therefore, whether your recommendations are likely to be successful and effective in their situation) (Lincoln & Guba, 1985). This includes providing individual information about each participant (i.e., their age, gender, and fieldwork location) each time their quotations are used in the findings (Guest et al., 2012). Finally, you should not be afraid to employ a persuasive rhetoric to convince the reader that the findings are substantial and have significant implications (Jonsen et al., 2017).
Conclusion

Despite the popularity of thematic analysis within qualitative research, the lack of structure has resulted in prevailing critiques of the method lacking credibility and rigour (Braun & Clarke, 2006; Kiger & Varpio, 2020; Lochmiller, 2021; Nowell et al., 2017). Therefore, this guide to thematic analysis is not a flexible tool that can be employed across inductive and deductive research methodologies. Instead, the contribution from this article is an 8-step thematic analysis tailored for abductive research methods. The guidance emphasises the importance of incorporating extant theoretical influence with raw data to ensure findings are grounded in existing knowledge as well as empirical discovery (Alvesson & Kärreman, 2007; Atkinson et al., 2003; Coffey & Atkinson, 1996; Kelle, 1997). This method can act as a point of departure for any exploratory qualitative data analysis, when a researcher wishes to incorporate theoretical frameworks to guide the research findings. Overall, the consolidation of an abductive research design with thematic analysis is an effective tool for gathering rich understanding from participant narratives, while ensuring findings have theoretical generalizability (Coffey & Atkinson, 1996).

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