Handbook for Systematic Literature Reviews and Document Studies in the Social Sciences

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This report published in 2023 (report 158e) is an English translation of the report 158 *Handbok för systematiska litteratur- och dokumentstudier inom samhällsvetenskapen* from 2021. The original report was printed and published online. This translated report is only available in an online version.

Handbook for Systematic Literature Reviews and Document Studies in the Social Sciences
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First edition of English translation

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Preface to the English edition

A couple of years ago we began, as we often do, to talk about new projects. One of the authors (Tom) had the idea that we should write something different, something that is not predominantly academic. And that we should involve students' perspectives in one way or another. After some discussions we agreed that trying to write a methodological piece about systematic literature reviews and document studies would be fun and, more than that, timely and extremely useful. The idea that then became our Swedish report on systematic literature reviews for the social sciences was born.

Since then, we have received much positive feedback on the text. We have heard that students at different universities and colleges in Sweden have used the report, and we are glad to see that more and more of our colleagues are now approaching systematic literature reviews as a valid methodology within the social sciences. This English edition of our original (Swedish) report has been enabled by grants from Chalmers University of Technology, who have also worked closely with us in developing online materials for educational purposes. The basic idea behind this development project was to create a modular learning package, which can be easily implemented in regular course packages via the Canvas platform.

One question that has arisen since we wrote the Swedish version of this report is wether the tem systematic literature review is used correctly. One argument is that the concept " systematic" implies a comprehensive review of all available literature in a field, wich would require a work effort of several years. Thus, impossible for a astudent writing a bachelor's or master's thesis. Some literature therefore refers instead to *systematized* literature rewiews, wich are suggested to have lowe requirements for systematic and comprehensive review (Grant & Booth, 2009; Sataloff et al, 2021) or *structured* literature reviews (see recommendation from Karolinska Institut).

Even though there are good reasons for having a strict use of concepts in this context, we have ended up using *systematic literature review* throughout this report as a collective concept for the method of structures retrieval, analysis, and account of a certain scientific areas and publications. Since this report is mainly aimed at students and researchers in the social sciences, we do not believe that the use of the term as a collective term will have any negative impact on the understanding of the method.

The structure and content of this report is largely a copy of the Swedish report that we published in 2021. Some minor clarifications or revisions have been made, but the scope and spirit remain the same. Our hope with this English version is that more people will become aware of the possibilities that systematic literature reviews or document studies offer to social science research.

Many people have been involved in enabling the production of this report. We would like to thank Karl de Fine Licht who contacted us and made this project possible. We would also like to thank Sofia Toivonen and Anna Volkova who supported and assisted the development of the learning module linked to the English report. Finally, we would like to thank (again) the students whose voices and quotes we were able to borrow, and which are an important part of this (and the Swedish) report. As usual, we are responsible for the content and any errors in the report.

Elin K. Funck and Tom S. Karlsson
March 2023

Elin K. Funck is an associate professor in management accounting at the School of Economics and Management, Lund University, and Tom S. Karlsson is an associate professor in public administration at the School of Public Administration, University of Gothenburg. Both have extensive experience in supervising and examining students' essays and have individually and collaboratively conducted research where systematic literature reviews or document studies have been the primary methodological choice.

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1. Introduction

The predominant methodological choices in the field of social science in which we find ourselves (management accounting and public administration) are interviews or observational studies, often based on a qualitative methodological perspective. This is evident both among PhD researchers and among students on the educational programmes in which we are active. It is a strong norm that risks leading to a methodological lock-in, in the sense that we as students and researchers keep asking the same questions, studying phenomena in the same way, and coming up with the same answers repeatedly. This report is an attempt to illustrate other methods that can be used in academic studies so that new questions can be asked, and answers found.

Students' choice of method

Our experience as supervisors is that most studies done by students are dominated by so-called interview studies. It is not uncommon for students to have clearly stated in an initial start-up meeting that they intend to conduct interviews, without having considered what questions they should answer. It is of course possible to speculate at length as to why interviews are considered the most natural first choice. We think it has to do with three things. First, it is a methodological option that many students are familiar with. Most have experience (or at least an idea) of listening to or conducting simple interviews. It is easy to imagine what an interview might be like and, for many students, interviews may seem less daunting or demanding when compared to other methodological choices such as surveys, focus groups, shadowing and so on. Secondly, the interview study as a methodological choice is a very strong norm in the social sciences. Students usually read published research in the field in which they are to write their thesis and, if that research consists largely of interview studies, it is reasonable for them to want to do the same. Thirdly, there is usually a notion that a thesis will struggle to make practical contributions if it is not carried out within a company or an organisation. This is, of course, completely wrong. Nevertheless, many students equate thesis writing with consultancy work that must be carried out on site at a placement organisation.

This report has its background in students' search for alternative methods when writing theses. Whether it is a bachelor's or master's thesis, the choice to go beyond the interview study is not easily made. For many, it can feel like breaking new ground, which is always associated with some risk and challenge. In this report, we focus on two alternative methodological approaches. First, the systematic literature review. This method allows studies of other studies - so-called meta-studies - to be carried out to find out what the current state of knowledge in a particular field might be. Second, the document study. In this method, the focus is on studying and analysing things that have been written down in organisations and which are used e.g., to lead, manage, organize, inform and so on.

There are several advantages to turning to methods other than the traditional interview study. One such advantage relates to accessibility. A challenge of conducting interviews is that, as a student, you not only have to find the right respondents or informants, but those people also must be willing and able to participate in the study. Especially for students writing their bachelor's thesis, the time to do everything can be a constraint. In the limited time available - usually 10 weeks for a bachelor's thesis - not only must a convincing problem statement be written, but the study must also be planned, conducted, and finalized. Another challenge is to be able to collect a convincing empirical data set. Based on our experience as supervisors and examiners, it is not uncommon to encounter theses with only 4-5 interviews which have lasted 30 minutes each. Now, one should not completely reject the empirical data set but, given that the social sciences usually aim to say something about society in general, it is unreasonable to do so after talking to a small number of people for a total of less than 2.5 hours.

An alternative approach is to choose a method that is not as sensitive to accessibility issues. In this case, the systematic literature review or the document study may be viable options. In our experience, however, these methods may initially be discouraging for students. Not least because the choice of method makes students stand out a little from their classmates. They may be the only one in a large group who has chosen to use one of these methods. It can also be difficult to find methodological literature that explains and contextualizes the approach in a factual and clear way. This is particularly true for social science studies in general, and management and public administration in particular.

Much of the methodological literature available on these specific topics is written from a medical, health care, or natural science context. The reason for this is simply that these scientific fields have a long-standing tradition of conducting mainly systematic literature reviews. However, for a student in a social science subject, it can be difficult to translate this methodological approach for their chosen purposes and questions, or even to determine a viable question given these methods.

For this reason, we have chosen to write this report. It aims first and foremost to inspire students in social sciences to use methods other than interviews for collecting data when writing their theses. Throughout this report, we will exemplify, explain, and discuss how systematic literature reviews and document studies can be used in the social sciences. Our ambition is that this report should be seen as inspiring and accessible. We take a clear starting point in issues that are inherent to management accounting and public administration because that is where we come from. But we are also convinced that other branches of the social sciences, such as political science, sociology, or social work, can benefit from this report.

Student voices made visible

One of the driving factors for us in deciding to write this report was that we wanted to include students' voices and opinions. We wanted to know how students who had tried out these alternative methods themselves had experienced the process and how they felt about the work. For this reason, we asked a few former students - whom we had met either as tutors or examiners - to briefly describe their experience of their methodological choice.

Their voices are given space in two ways. Firstly - and most significantly - the students have been asked to write a text about their own experience of working with these methods. To guide them, we asked the students to consider four questions:

- What was the question you asked in your study?
- Why did you choose document study or structured literature study as the design for your study?
- What were the advantages and disadvantages of your chosen method?
- If you were to supervise students who wanted to carry out a similar study to the one you have done, what advice and recommendations would you give them?

The students' texts are included in chapter seven of this report.

Secondly, as authors of the report, we have included examples from other studies throughout the report. The purpose of this has been to provide clear and concrete examples of how a research question can be constructed or how a delimitation can be formulated. Examples are often taken from these students' own theses and sometimes from our own or colleagues' scientific publications.

The students' texts, opinions, and experiences of working with these methods are very valuable. We believe that reading about the experiences of previous students gives a more real and honest feeling for future students. The challenges depicted in the students' texts have also helped us to some extent in designing the report. Although our own experiences have given us a good idea of what should be described and problematised, we were inspired by the challenges and experiences raised by previous students in their texts in our final decision on the structure of this report.

Structure of the report

Including this introductory chapter, the present report contains seven chapters. The report is structured in such a way that it largely follows a typical process of working on a thesis, i.e., planning, conducting, and compiling a study. Based on this, chapter two is devoted to describing and problematising what constitutes a workable research question as and when a systematic literature review or document study is to be used.

Chapter three focuses on discussing how to make a relevant data selection. Among other things, we describe how to think about relevance and the process of selecting literature or documents. We call these the inclusion and exclusion processes.

Chapter four explains how all the collected data is approached. It discusses the importance of being structured and systematic and of developing an analytical model and coding scheme before tackling the data itself. The chapter discusses different approaches to content analysis and the roles that the theory chapter can play.

Chapter five looks at what is important to consider when presenting results and gives examples of how results can be visualized.

Chapter six discusses the conclusions that can be drawn and the potential contribution of a systematic literature review or document study. We also discuss the validity of the conclusions and whether a practical contribution can be made.

Finally, chapter seven contains the students' own experiences and reflections. The fact that we have chosen to place them at the end of the report is not an indication of their lesser value. Rather the opposite. Readers of this report can therefore choose to begin or end their reading with the reflections of previous students.

The order in which the other parts of the report are read may differ. For those looking broadly for different methods, a cover-to-cover reading may be helpful. For those who have already chosen to use a structured literature review or document study as a method, there may be reasons to move more freely in the report. We believe that this report may also be helpful as a guide through the various phases that the study requires. From this perspective, the report can be a companion throughout the course of the thesis.

Finally, we would like to say that this report is not a substitute for supervision. It cannot be. Supervision is a very important factor in being able to finish a thesis that meets the necessary approval criteria. But we hope that this report can be of some help in that process.

2. A question that works

A key element of scientific work is the development of a relevant research question. This is true whether it is a bachelor's thesis, a doctoral dissertation, or an article in an international journal, and it is true regardless of the method used.

Formulating a research question is often a demanding task. It is partly about finding a question that means something to you, and partly about formulating a question that has not been addressed several times before within your research field. For undergraduate and graduate students, this is not always an easy maneuver to manage. In addition, it also needs to be a question that is relevant. By this, we mean that the question should be answerable by the method used and that it should have relevance to the research field so that a contribution can be made.[1]

Searching by wondering

When a student sets out to formulate a research question, it is not uncommon that they start with an observation about something. This is usually a good basis for the overall success of a study. More important than finding the absolute cutting edge of research is finding a question that really interests and stimulates further study. Otherwise, it will be difficult and very laborious to keep up the pace throughout the thesis. The empirical observations can be about something you have experienced, where you have not really understood why it is the way you observed or experienced it. That wonder or concern can arise in the most unexpected places: in the waiting room at a health care center,

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[1] In Chapter Six, we discuss conclusions and contributions specifically.

while getting coffee from the vending machine at work, or while reading something in the newspaper. Perhaps you wonder why so much of a patient's time at a health center is spent just sitting in a waiting room. Or how the people who own the coffee machines formulate their logistics and business concept. Or perhaps how teleworking affects productivity and motivation among employees. Not all wonderings or questions that arise in this way are relevant to scientific study of course, but some will be.

Methodology literature almost exclusively emphasizes that the choice of method should be an effect of the formulated research question. The chosen method should fit the research question and be adapted to provide answers to the posed question(s). However, researchers often adopt a more pragmatic approach to the research process. More commonly, questions are influenced by the methods they intend to use. The researcher perhaps feels more comfortable with a particular type of method and formulates their questions so that they can be answered by that particular method; or perhaps the researcher is versed in an area of theory which in turn influences the way they interpret and understand the initial observations or wondering that leads to a study.

The above reasoning is relatively universal when it comes to methodological choices or considerations about different methods. That is to say, the method itself often leads to a certain type of question, regardless of the intended method. If, on the other hand, the choice has already (or at least partially) been made to carry out a systematic literature study or document study, this will influence the questions that can be formulated.

The systematic literature review

The systematic literature review is used somewhat simplistically in two ways. First, it can be used to synthesize the knowledge available in a particular field. For example, if there are relatively few studies focusing on the concept or phenomenon of interest, a systematic approach can be used to synthesize the knowledge in a field. An example of this is the study of value-based care (Andersson, Karlsson, & Kastberg, 2019), where the focus is placed on the concept.[2] The introductory chapter presents the argument that the concept itself has been around for a while but considers that relatively few studies have tackled the phenomena empirically. Based on this background, there may be a case for conducting a literature review aimed at synthesizing current knowledge in the field. The research question is formulated very openly to reflect the (scientific) problem identified in the introduction:

> [...] what exactly is value-based care, what are the underlying theoretical definitions and what does it mean for a public sector organisation to implement value-based care? (Andersson et al., 2019, p. 11).

The exploratory approach is based on an aim of compiling knowledge about a phenomenon. In scientific research, it is not uncommon for this approach to be used at the initial stage of a more far-reaching research project. It may involve the creation of a knowledge base that is then used in grant applications. But the approach is also useful outside of academia. It can be about getting a knowledge synthesis on experiences such as the robotization of eco-management processes, the effects of digitalization, or how innovation procurement works.

Second, the systematic literature review can be used if there is a relatively large body of existing literature on a topic. This is a more common approach. The aim in these cases is not to compile all (or much of) the knowledge that exists on a particular topic. Instead, it is about making meta-analyses (quantitative approach) or meta-syntheses (qualitative approach) of a large body of existing research.

The focus of this second approach is on reading, analyzing, and synthesizing (very) large amounts of data (texts) to identify common

[2] Value-based care is – somewhat briefly – a concept coined by, among others, Professor Michael Porter, which is said to contain solutions to the future organisation and management of health care.

patterns, themes, or relationships. This is particularly common in the medical or health sciences but is emerging as a method within social science research.

Questions are formulated with the aim of demonstrating that an overall summary is to be made. Often the scientific problem is because a lot has been studied about a certain phenomenon, but that it is not possible to say clearly what all this knowledge says from an aggregated level. Based on this approach, the basic idea should be to find out what can be said about a field after putting together a certain number of different texts. For example, what can we say about the evolution of the controller role over time after analyzing 50 scientific articles from 1980 to 2020 (see Hallgren, 2015)?

Questions are formulated in such a way as to be clearly based on the literature to be analyzed. An example of this can be taken from the Nilsson's (2020) master's thesis. The thesis takes as its starting point the challenge that there is a huge amount of literature in the field but also possible contradictions between theoretical ideas and their empirical implementations. Based on this, a research question is formulated:

> How is the concept of patient-centred care realized in practice? (Nilsson, 2020, p. 7)

Studying what has been published in this way enabled the creation of an opportunity to identify what the research can say more concretely about the practical application, i.e., the use of the concept in practice. Another example of a research question that takes on a meta-synthesis (i.e., a qualitative analysis of many published texts) can be found in the Andersson's (2020) master's thesis. Here, too, a concept is put in focus, but instead of studying how it meets practice, Andersson wants to investigate to what extent a concept is distorted or (mis)understood in relation to the original study where the concept was initially presented (Porter & Teisberg, 2006). Two issues are highlighted:

> How is value-based care described in scientific contexts compared to the original description? What understanding and validation are

> shown in the scientific literature regarding value-based care? (Andersson, 2020, p. 4, translated from Swedish).[3]

A strength of this second approach to the systematic literature review is that studies applying a time perspective can be made more robust. By this we mean that it becomes possible to track something over time. This is otherwise difficult, as many other methods (such as interview studies) are at the mercy of respondents' or informants' memories of a certain development. It is known that memory changes the longer the time elapsed after an event. This is one reason why researchers like to collect information as soon as possible after something has happened, to obtain as clear and accurate a picture as possible. The time perspective is highlighted in the Hallgren's (2015) master's thesis, which studies publications focusing on the controller role over three decades. Here, the problem is formulated from the need to synthesize previous studies, to create an understanding of how a function in (economic) activity has changed. The question is:

> How can descriptions of the role and function of the controller help us to understand the governance of organisations? (Hallgren, 2015, p. 3, translated from Swedish).

A similar question is presented in Hertzberg's and Broström's (2019) bachelor thesis, but with a starting point in how the controller role has changed in relation to digitalisation.

> How has the controller role changed over the period 1990-2018 in relation to function, governance, and digitalisation? (Hertzberg & Broström, 2019, p. 8, translated from Swedish).

Both theses thus take development or change over time as an important part of the study and, through the systematic literature review, argue that patterns can be found.

[3] Here, two questions have been merged into one coherent text but are presented as two paragraphs in the original text.

Document studies

A document study is very similar to a structured literature review. It involves collecting large amounts of (text) data to be categorized and analysed. What distinguishes the two methodological approaches is the form of the data that is analysed. Where the systematic literature review is about collecting and analysing already published research, the document study can take a broader approach. It may include newspaper articles, policy documents, directives, or studies.

The main strength of the document study lies in the possibility of conducting analyses that span time and space. This means that the recorded results being analysed will not change over time (as e.g., memory might). Document studies thus enable longitudinal studies in a way that is difficult to realize with other methods. The spatial aspect means that it may be possible to analyse the same phenomena in different locations. For example, it is perfectly possible to compare how organisations in different sectors argue about their own performance between different years (time) and in different parts of the country (space) through document study.

The questions posed in the document study can be of an investigative or exploratory nature. This means that there is an enquiry about how something has manifested over different periods of time, or how something has changed from one time to another. For example, if you want to study how certain concepts or phenomena have manifested over time, you can study the state's public inquiries. An example can be taken from the text Shaping NPM (T. S. Karlsson, 2017b) where new public management[4] is discussed and problematized in a Swedish government context. The formulated question is:

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[4] New public management (NPM) is an umbrella term for different reforms introduced in the public sector, which, in simple terms, were about the need for the public sector to become more market and results oriented. NPM ideas have led, among other things, to introducing the opening of public activities to competition and the introduction of performance measurement.

> [...] can neo-liberalism really be used as an explanation for the Swedish responsiveness towards NPM? (T. S. Karlsson, 2017b, p. 38).

By studying public inquiries over time, something could thus be said about the historical development of state administration. But there are, of course, other interesting studies that could also be conducted. For example, studying the roles of controllers, Klokic and Henningsson (2020) point out that, although many people call themselves controllers, it is not always clear what they actually do. The controller role is well described in literature (as was evident not least above when studies using systematic literature reviews were presented) but it is unclear whether the role – in practice – has expanded or transitioned into something new. Based on this, the study asks two open questions:

> What do companies look for in a controller? What factors influence how the role develops? (Klokic & Henningsson, 2020, p. 12, translated from Swedish).

In this study, by analysing 140 job advertisements at a given time, it was possible to establish what was being sought after and to link this to a specific role. The documents in question were therefore the job advertisements available at a specific time.

Another example of an issue that works well with document studies can be found in Bergström and Lindskog (2019). Their thesis concerned *public ownership*.[5] The authors are interested in how the debate on public ownership is expressed in the daily press. The question was formulated as:

> In what ways are legitimacy and delegitimacy expressed in the social debate on public enterprise between 1999 and 2019? (Bergström & Lindskog, 2019, p. 4, translated from Swedish).

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[5] Public ownerships usually refer to limited companies in which a public party (municipality, region, county council or state) is the majority shareholder.

Based on this question, it is possible to discern both a theoretical approach (legitimacy theory), an empirical question (debate on public conduct), and a time boundary (1999–2019). As noted earlier, the temporal aspect makes the question difficult to study through interviews or case studies. By studying debate articles, however, it becomes possible to capture if and how arguments change over time.

Another study that shows the importance of documents as a basis for tracking change over time is the Audit as Leviathan study: *Constructing Quality Registers in Swedish Health Care* (Funck, 2015). The focus of this study was medical quality registers, and the intended object of investigation was the governing role these medical quality registers had over time. Where then can one find a discussion of medical quality registers? Well, in the Swedish medical journal *Läkartidningen*. By reviewing 209 articles between 1980 and 2010, the study was able to show that medical quality registers have gone from being a tool for physicians in their quest for applied science to becoming a steering tool for comparing and evaluating health outcomes at the international level, involving actors such as the Boston Consulting Group. The role of medical quality registers over time is an example of a study that would have been impossible to conduct through interviews. The document study was able to clarify the longitudinal development and, at the same time, explain why the registers have developed into what they are today.

The importance of reading in the field

To write a research question that is both relevant and can be addressed through a systematic literature review or document study, you need to be relatively well versed in the scientific field. This requires extensive reading.

A first step for many students is to read other – earlier – student theses. This can be useful as it gives you an idea of the type of text to be produced and how different elements such as questioning, purpose, method, theory, and analysis are woven together. But it is even more important to read published scientific articles or books on the topic you intend to write about.

There are many methodology texts that focus specifically on what constitutes a good and workable problem formulation.[6] Here we examine how a workable problem formulation for the type of methodology discussed in this report should meet two requirements.

First, the research question should be based on the need to answer a knowledge gap. By this, we mean that it should be possible to find elements about which we (the scientific community) currently have limited knowledge, based on the existing scientific literature in the field. This requires students to set out to identify and read through many different scientific articles. Somewhat cryptically, one piece of advice is to look for the unexpected or unknown. It is the things we don't know - that we are thinking about - that should guide the formulation of the research question. Another way of looking at it might be to frame a question. This means using previous research to construct your arguments - the framework - which you then use to position your question. This framework then functions as a placeholder for the research question. Framing your question is about identifying what has been said or written on the topic and what remains unexplored.

Secondly, the research question in a systematic literature review or document study should be formulated so that there is an orientation towards meta-analysis or meta-synthesis over time and space. That is, it can be made clear already in the research question that the study will benefit from the method used. This creates a clarity that helps the reader to follow the text while making it more convincing.

[6] Those who want to learn more about this can e.g., read the books Problemformulering (Alvehus, 2018), Att skriva en bra uppsats, (Rienecker, Stray Jörgensen, & Hedelund, 2014) or Andra hjälpen (Abrahamson Löfström & Rombach, 2020).

3. Selection of relevant data

Any methodological choices made before or during a study will present challenges. In the case of systematic literature reviews or document studies, much of the challenge lies in using data that is relevant to the study. In general, of course, all studies have this challenge, but it can be said to be more pronounced in literature and document studies.

In this section, we therefore first discuss how students can approach the question of a *material* and what *relevant data* is. After that we will discuss what the *working process* might look like.

How is the data source determined?

A key issue in conducting a systematic literature review or document study is to decide how to select the empirical material. This is important both from the perspective that we aim to answer the research question and to contribute to the research field in which we are writing.

Regardless of the choice between a literature study or a document study, it can be useful to decide the overall theme that the study will address. Most commonly, this should be clear by the time the research question is developed. However, some form of specification may still be needed. The article *Twenty-five years of studying new public management in public administration* (Funck & Karlsson, 2020) studies new public management as a concept and phenomenon over a quarter of a century. One challenge for this study was to determine how such a widespread and widely discussed phenomenon as new public management could be studied at all using the literature. Many have testified that NPM as a phenomenon is very hard to pinpoint (T. S. Karlsson, 2017a; Lapsley, 2008; Pollitt, 2000) as it manifests differently in different empirical contexts (Hood, 1995). The challenge was mainly to determine how it would be possible to find material that covered the phenomenon.

The crucial choice for the study was the operationalization of new public management. The aim was clear: we wanted to study how the phenomenon had been described and researched over the last 25 years. To make this possible, it was decided that one criterion would be to search for explicit designations of the concept. In other words, in what way had new public management been thematized in the scientific literature? This is described as follows:

> In this endeavour, we found it easier to let the authors of the publications themselves be experts on whether the publication was about NPM. This means that we have refrained from undertaking an initial analysis of whether the discussed phenomena should be categorized as an NPM study, and instead have abided by the authors' explication of the concept. (Funck & Karlsson, 2020, p. 6).

Specifically, this involved a search in databases focusing on the words "new public management" and "NPM" in the title, abstract, or keywords.[7] This meant that if the authors of a text, in this specific case articles in a scientific journal, had not used these terms, it was not identified and therefore not included in the study. A second delimitation was to study only articles published in the field of public administration.[8]

We (Funck & Karlsson, 2020) present a clear and concise idea about the selection from the beginning, but this is not always the case. Nor is it necessary to make such sharp delimitations so quickly. In some cases, it may be justified to start more openly and search through articles and then - through a clear systematic approach - exclude those that are not relevant to the study. In Nilsson's (2020) master's thesis, the aim was to study how patient-centred care is put into practice. Again, this involved studying a concept that has been used widely

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[7] Note here that the word or is deliberately used. The Boolean terms section later in this chapter discusses how different keywords and keyword strategies create the conditions for finding the right one in different databases.
[8] When publishing, scientific articles are always classified as belonging to a particular scientific field. This is not done by the researchers themselves, but the journal in which the article is published is in turn part of a scientific field.

and for a long time, which gave rise to similar delimitations. However, the first delineation process is described slightly differently.

> The database and search engine that was initially used to determine the appropriate keywords and which databases contained the most suitable material and were thus considered suitable for further searching were primarily Google scholar and the super search function of the University Library of Gothenburg. Based on the results of these searches, the databases ProQuest social sciences, international bibliography of the social sciences (IBSS), Business source premier, Emerald and Scopus were preliminarily selected. There, the following keywords were used in free text searches; patient-centred care and person-centred care (Nilsson, 2020, p. 20, translated from Swedish).

In the example above, an exploratory approach is adopted by searching freely in open databases. Once a feel for the academic field had been established, relevant keywords could be identified. The study then proceeded. Another similar approach can be found in Hallgren's (2015) master's thesis. The aim was to identify what perceptions and insights have been published about the controller role.

> A first manual search was done by searching the databases Business Source Premier and Science Direct, using the keywords management accountant, controller, comptroller, together with role or change. The keywords were to be found in the title, keywords or abstract of the articles (Hallgren, 2015, p. 6, translated from Swedish).

Although there are similarities between systematic literature reviews and document studies, the issue of selection is different for the two methods. The document study often contains a clear idea of what should be studied, but commonly has problems deciding on how to do it. Another issue that also distinguishes the two methods concerns the availability of material.

As a student or researcher at Swedish universities, you usually have very good access to scientific articles in international journals or books. Documents, however, are not necessarily available.
This obstacle should be considered when you write the problematization of your study. What kind of data would you need in relation to this specific question, and can it be collected? For example, it may be

much more challenging to obtain internal documents in a private organization than within public organizations. When it comes to the latter, students (in Sweden) can usually lean on the principle of public access to governance or policy documents. Examples of such documents might be policy documents from Swedish universities (S. Karlsson & Karlsson, 2019; T. S. Karlsson & Karlsson, 2020) or government white papers (T. S. Karlsson, 2017b).

However, there are of course other documents to collect that are both easily accessible and interesting. For example, Klokic and Henningsson (2020) used job advertisements to study wanted characteristics in controllers during recruitment and what influences the development of the controller role.

> The choice of advertising service fell on the Swedish agency Arbetsförmedlingens service *platsbanken* because it is Sweden's largest provider of jobs (Arbetsförmedlingen, 2020). The advertisements were selected using the keyword controller where job advertisements from all over Sweden are included in the study (Klokic & Henningsson, 2020, p. 16, translated from Swedish).

The documents were published on the Employment Service's website and could be identified by the search term controller. A delimitation was also made by using only one job placement service. Another example of easily accessible documents is exemplified via Bergström and Lindskog (2019) who studied the public debate on public enterprise. Regarding their sample, they reason as follows:

> When choosing the newspapers from which we collected our articles, the criterion was that each newspaper should have at least 500,000 readers per day. 500,000 readings represent about one twentieth of Sweden's population - Sweden currently has 10,326,000 inhabitants (SCB, n.d.) (Bergström & Lindskog, 2019, p. 16, *translated from Swedish*).

Funck's (2015, p. 420) study on medical quality registries also used newspaper articles. The reasoning as to why the Medical Journal was relevant to the study is discussed as follows:

> By focusing on media coverage and documents I was able to determine the negotiations, discussions and controversies that led to the transformation of the registers. In other words, focusing on different documents made me 'follow the actors', since the texts helped me identify enrolled actors as well as their explicit actions. From the discussion with the person at SALAR, monitoring journal articles presented in Läkartidningen (The Journal of the Swedish Medical Association) appeared as a fruitful way.

Newspaper articles and opinion pieces are therefore important types of documents that can be collected with relative ease. Most universities have access to news article databases which enables these kinds of searches (such as *Retriever*).[9]

A third source of document analysis, which may have relevance from a business perspective, is the use of annual reports. We are not thinking primarily of the purely numerical presentations contained in the income statement or the balance sheet, but rather the way in which various arguments are presented in the context of e.g., the activity report or in sustainability reports.[10] This kind of data presents an almost inexhaustible source of analysis. The most important thing for a student is creativity and inspiration. However, speaking with your supervisor will go a long way.

How much data is required?

A common question that students have when collecting empirical data is how much they should collect. It is as understandable as it is impossible for a supervisor to answer that question.[11] The frustratingly evasive answer to that question is that it depends.

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[9] Retriever is also known as the *Media Archive* and can usually be accessed via one of the university libraries' websites.
[10] See e.g.,, Sandell and Svensson's (2017) study of Swedish annual reports on how to rhetorically argue for impairment of goodwill.
[11] A response that sometimes appears to this type of question is the rhetorical question, "*How long a string do you need?* Of course, you can't answer that

One factor that may come into play is the total amount of data available. If there are a relatively limited number of data sources - for example, published articles or documents - then a comprehensive survey may be appropriate. That is, all documents that can be obtained should be collected and analysed. If instead there is a very large empirical base, then some further form of delimitation is probably required.

Another important factor to consider is the *validity* and *reliability* of the study. Validity is about the degree to which we study what was intended. In relation to these questions, the choice of data is crucial because the wrong choice of data can lead to a drop in the validity of the study. There must be a substantial link between the research question and the collected data. As a student, you should therefore always be critical of whether the collected data will be able to answer the purpose and question of the study. For systematic literature studies, one needs to consider the type of search to be carried out (we will return to this in a moment). Reliability is about collecting data that is related to the study. In the case of systematic literature review this relates to the selection. It becomes a question of which *inclusion* and *exclusion* criteria have been used. This will be discussed in more detail later in this chapter. But, somewhat briefly, it is about how a student or researcher makes decisions about which data to include or exclude from the study.

In its 2017 handbook, the *Swedish Agency for Medical and Social Evaluation (SBU)* mentions two different types of literature searches prior to the systematic review. First, there is the *narrow search*, which usually

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question without knowing quite a bit about what you're going to do with the string. How are you going to use it? Is there a requirement to be able to hold a certain weight? Should it be cotton or plastic? The questions could go on and on. It's the same with materials in scientific studies. Before it is possible to decide how much to collect, a proper research and analysis needs to be conducted on what is to be done with the material. Only then is it possible to determine what can be considered appropriate data material (or how long the string should be).

involves only one or a few keywords in the title of the article (known as indexing words). Secondly, there is the *broad search*, which involves searching with a broader scope of index words in addition to free text searches. In the narrow search, the proportion of relevant articles will be high, but since it is a limited search, there is a high risk of missing several relevant sources. For this reason, it is usually stressed that a broad search should be done so that you also include things that you did not know you were looking for (SBU, 2017).

How much data to collect is therefore a question about whether you intend to do a narrow or broad search. But it is also a question of estimating how many articles you can (and should) read through. The systematic literature method is a demanding method, as previous students testify in their own statements in this report and requires much work. In its handbook, SBU (2017) mentions that the number of abstracts/articles that need to be read can be identified by the *indicator number needed to read (NNR)*, where NNR = (1/precision). Precision here refers to the proportion of relevant hits in relation to the collected number of articles. Within a narrow search, precision will be higher than within broad searches. Exactly how high the precision is may be difficult to predict, but we would experiment with a (desired) precision of 10% for a narrow search and 2% for a broad search; the number of articles would amount to 10 (1/0.1) and 50 (1/0.02) articles respectively for each relevant article found. If the number of articles to be analysed should be no less than40 (as an example), this would mean a total of 400 items returned (40 x 10) for a narrow search and 2,000 items (40 x 50) for a broad search.[12]

An alternative way to approach the question of how much data is to consider what can be said given different amounts. If the purpose of the study is to be able to say something about how e.g., the controller role has evolved over time, it is probably not enough to analyse

[12] How many papers need to be analyzed to meet the requirements of a good paper is, however, very difficult to determine. We recommend that you consult your supervisor for more guidance.

only a few articles. A small number of articles would mean that the validity and reliability of the study would suffer, i.e., the validity of the results could be called into question. In such a case, the intention should be to collect and study as many articles as possible (assuming that they can also be read, themed, and analysed). To give an indication of the amount of data sources, we have compiled a list of papers and other scientific studies (highlighted in grey in Table 1) that are relevant to the topic at hand.

Author and year[13]	Amount of empirical data
Andersson (2020)	1 050 articles, 100 analysed
Bergström & Lindskog (2019)	94 debate articles
Funck & Karlsson (2020)	340 articles, 299 analysed
Hallgren (2015)	727 articles, 36 analysed
Hertzberg & Broström (2019)	1 732 articles, 36 analysed
Klokic & Henningson (2020)	146 job adverts (total analysis)
Nilsson (2020)	3 132 articles, 31 analysed
S. Karlsson & Karlsson (2019)	18 policy documents (total analysis)
Sandell & Svensson (2017)	1 323 annual reports, 189 analysed

Table 1: Examples of amount of empirical data in some studies

In systematic literature reviews, the amount of empirical data is initially extensive and then reduced to a smaller amount that is finally analysed. This is the heart of the systematic literature review and involves various criteria for including or excluding articles. We will return to this below.

When it comes to the amount of data to be collected for document studies, the approach is slightly different. There are requirements for a certain kind of systematicity, mainly because the study can be reproduced by other students or researchers in the future.[14] For some areas, all available documents can be collected. For example, in Karlsson and Karlsson (2019) all policy documents are studied and in Klokic and

[13] Full references can be found in the reference list. Highlighted rows indicate published papers in scientific journals.
[14] This is what is usually called *replication*.

Henningsson (2020) all job advertisements that were available at a certain point in time. These are referred to as total analysis. In other cases, such as in Bergström and Lindskog (2019), 94 opinion articles were studied. These were not all the debate articles available, but a selection of articles that were deemed to be related to the purpose and issues. Again, in the planning phase of the study, consideration should be given to what should be included and excluded.

The work process

One of the things that former students testify to - which we as supervisors and researchers can also confirm - is that systematic literature and document studies are very time-consuming. A lot of preparatory work is required to collect the empirical data, but also to analyse it.

The work process can be divided into two main phases: (1) inclusion and (2) exclusion. Note, however, that this is an analytical distinction, in the sense that we distinguish between them here to make the process clear. In the actual work process, the two phases are more elusive and harder to separate.

Inclusion

In the first phase, searches (narrow or broad, as discussed earlier in the chapter) are conducted to get an idea of how much empirical data is available. In the case of systematic literature studies, this can be done in different ways. Typically, databases are identified and confirmed for searching and boundaries may need to be worked out.

In the search for relevant articles to include in the analysis, students usually need to consider where the articles are published. In some cases, you may know in advance which journals to use. In other cases, there may be a case for trial and error before deciding which journals are relevant.

Whether a journal is relevant or not is not easy to determine, but one common approach is to assess a journal's impact. The fundamental idea is that more influential journals reach more readers or have a greater impact for the studies published in them and therefore are relevant.

> From Web of Science, Scopus, and Google Scholar top publications, we retrieved a list of English-language public administration journals with the highest impact factor during the last 5 years. The most highly ranked journals based on reputation were identified in two previous studies (Bernick & Krueger, 2010; Forrester & Watson, 1994). In both studies, reputation was identified by surveying editors and editorial board members of public administration journals. Finally, Web of Science and Scopus were used to identify a list of journals where the greatest number of studies on NPM was published (Funck & Karlsson, 2020, p. 7).

Based on the approach presented in the above quotes, high-ranking journals were identified by an impact factor. This measure is sometimes used to indicate the impact of a journal, e.g., by measuring how often an article is cited in another article. Another option is to first select journals manually and then supplement these with a systematic search.

> A Norwegian database (Database for statistikk om høgre utdaning) was used to suggest publication channels (journals) and was searched using the words "management +/- accounting". The result of the search yielded respectively 435 and 95 hits on potential journals, which were ranked according to the highest possible scientific level (which implied, among other things, that the journal only contains articles that have been scientifically reviewed). This resulted in about twenty journals that could complete the list of journals. (Hallgren, 2015, p. 7, *translated from Swedish*).

Determining the journal as a criterion for inclusion in a search is one way to delimit the amount of empirical data that will be available. However, it should be noted that making such a delimitation will also affect the possible outcome. As a student, one should think about the consequences of delimiting too much. Would the results of the study be different if other or more journals had been chosen?

It is also important to clearly argue for the choices that have been made. Why are these journals most relevant to this study? Does it have to do with the impact factor? Or do the journals have a certain angle that makes them more relevant than others? It is, however, crucial that the evidence can be reasonably linked to the research question and purpose of the study. This may sound obvious, but we know from experience that it is easily forgotten.

Boolean search terms and selection of keywords

When searching for articles for inclusion, it is not only important to use good and reliable databases, but also that the searches themselves are done efficiently. Typically, Boolean search terms are used in databases to combine several words or to narrow down the searches. These search terms are directives given to the databases on how the search should be conducted.

Knowing which terms or concepts to search for may require a student to initially look for keywords in an article that was of particular interest. Keywords often give an indication of what the article is about. It may also be wise to start from the question or problem statement that has been created. Often several keywords need to be identified, most based on the problem formulation. A tip for students is to draw a *Venn diagram*[15] in which you define what it is you are interested in knowing. This can help you create a strategy for your search. Figure 1 shows what such diagrams might look like and the extent to which they affect your ability to find the right material.

Once the keywords have been found, they need to be combined in some way to expand or delimit your search. This is where we use Boolean search terms. They function as connectors between the keywords and give directions to the database on what to return. The most common Boolean search terms are *AND*, *OR* and *NOT*.[16]

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[15] A Venn diagram is an illustration that shows the mathematical or logical relationship between classes or sets. Usually, a Venn diagram consists of two or three overlapping circles showing possible combinations.

[16] Different databases may have different restrictions or directions concerning which terms are to be used. These are, however, the most commonly used search terms and functions on several database platforms.

The term AND makes the search include all the keywords specified in a search. That is, if you search for *management AND accounting*, the results will only show hits on articles that contain both words (i.e., management and accounting). The term OR makes the search slightly broader and includes the individual words separately. This means that the search *management OR accounting* will return all articles containing the word management plus all articles containing the word accounting. The term NOT narrows the search so that actual hits are reduced based on the search term. The search *management NOT accounting* will therefore include all articles that have management in them and remove those that also have accounting in them. Figure 1 shows schematically how the above reasoning takes shape, where darker fields correspond to the hits that occur.

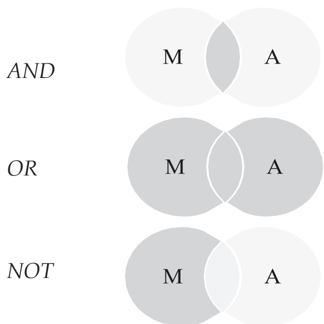

Figure 1: from Boolean search terms AND, OR, and NOT

Parentheses can be used to create priorities in searches when multiple search terms are used. By including a parenthesis, the database is instructed to deal with this (the item within the parenthesis). An example of this would be the search *management AND (accounting NOT financial)*. Such a search is like the one presented above but excludes all articles on accounting that also include the word financial. Figure 2 visualizes how such a search would look graphically, where parts of the results concerning accounting are dropped if they are related to financial. What does not fall out are articles that deal with management and financial because the parenthesis in the search means that only financial in connection with accounting is to be excluded.

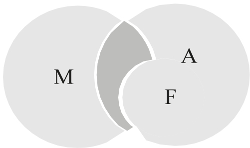

Figure 2: Visualization of search string

As a final tip, the possibility of using truncation in data searches can be highlighted. A truncation means that not the whole word is included but only a part of it. Using the truncation character (usually an asterisk, i.e., the * character) will include not only the part of the word that is specified, but all the words which begin with it.[17] A search for *manage** e.g., could yield results such as *manage*, *management*, *manager*, *managerial* and so on.

Exclusion

If you choose to study a well-described phenomenon, it is not uncommon for the number of possible hits initially to be in the thousands. Especially if a broad search strategy is used, the number of data sources will be very large. At this stage, it is necessary to reduce the amount of data e.g., by applying one or more selection criteria.

Exclusion of articles (or documents) is done first and foremost in relation to the purpose of the study. For social science purposes, at least three exclusions can be highlighted: constraints of time, space, and context.

First, empirical data can be *limited in time*. This means that a certain time span is determined and all articles that fall outside this time span

[17] Other characters may be present, so a tip is to check what applies to the database you are working with.

are excluded from the study. Let us assume that you are interested in knowing more about the body of knowledge on Management by Objectives (MBO) in public activities. There are several relevant time contexts that can be used, but you are primarily interested in the link between MBO and new public management. For this reason, you choose 1994 as your starting point.[18] Just as the starting point of the study is important, an end date may be appropriate. In many situations, studies will be interested in a timespan from a starting point until today. But it could just as well be that the study is interested in how e.g., policies have developed over a certain period. In this case, the end date may be different from the time when the study was conducted. The most important thing, however, is to support the choice of start and end dates by logical and reasonable argumentation, preferably supported by previous studies.

Second, empirical data can be *limited in spa*ce. This means that the geographical location where the study was conducted may be of interest. If you are interested in studying a phenomenon specifically in Sweden, studies from other countries should be excluded. Although these may contain valuable knowledge that one may need to consider, you should distinguish between the analytical focus of the study and the reading of the literature. The latter is about placing the study in a relevant scholarly context, while the analysis is directly linked to the research question presented in the study. Confinement in space allows the analysis to be more relevant and timelier for the conducted study.

Third, empirical data can be *contextually limited*. This means that the data can be based on different aspects of particular interest. These may be constraints that are naturally derived from the problematization of

[18] Several years could be interesting. For example, 1968 when it was first mentioned in a governmental public inquiry, 1991 when Christopher Hood (1991) published his influential article on new public management, 1988 when the Social Democratic government introduced MBO in state governance, or 1994 when the government changed this to performance management. If you would like to delve deeper into this, you may want to consult T. S. Karlsson (2017a).

the study. If the focus of the study is on decision-making in health care, it is reasonable that articles or documents dealing with subjects other than health care should be excluded. However, it could also be about contexts such as chosen methods or theoretical appropriations. Perhaps it is of interest to study how experiments or in-depth interviews led to increased knowledge about a particular phenomenon? In these cases, conceptual or purely theoretical articles need to be excluded, as they do not include a methodological approach that is of interest to the study.

When applying contextual restrictions, particular attention should be paid to defining in advance how a boundary can be drawn with other contexts. Returning to the above example of health care, what is meant by that? Health care is a large and complex sector. For example, in such a study you may be interested in trying to understand how Lean as a concept has come to be implemented in primary care centres, in emergency care, in infection clinics within the region and so on.[19] All these different elements can be said to be included in the overall context of health care but have completely different conditions and missions.

Although we have primarily addressed exclusion strategies for systematic literature studies above, they are also relevant for document studies. Even documents may need to be constrained in time, space, and context.

[19] Lean is, somewhat simplified, a concept and a working method for streamlining operations so that they focus on value-creating activities. It gained a firm foothold in the public sector in the 2000s. More about the method can be read in Hellman, Kastberg and Siverbo (2019).

The importance of documentation of the work process

Perhaps the most important part of the process of collecting empirical data and applying exclusion criteria is that all choices are documented. All articles and documents collected should be recorded as well as those that are excluded.

It is important to have a system for all searches in different databases and for handling the material to be studied and analysed. If you have a clear structure at these stages, it will be much easier to realize the study itself, but also to report it and present it in your paper (Andersson, see Chapter 7 of this report, *translated from Swedish*).

Keep in mind that a reviewer, faculty examiner, or external examiner should be able to see your work material if they so wish to assess the study. Basically, it is about being transparent and clear about how the work has progressed. The clearer your criteria and strategies for what to include and what to exclude, the easier your work will be in carrying out the study. Being clear about your choices and arguing for them convincingly also means that the study will have higher reliability and validity. In other words, it will be clear that your results have validity and that the study is reliable. The process of including and excluding material can be divided into three phases (see Figure 3).[20]

In the first phase, the narrow or broad search is done, and a compilation of empirical data is made. Remember to save this in a way that makes it easy to sort and analyse at a later stage. One tip is to work with a spreadsheet in e.g., Microsoft Excel or similar software.

In the second phase, all abstracts of the collected articles are read. An assessment can also be made of the title and keywords. Does it match what was searched for? The exclusion strategies that have been

[20] SBU (2017) mentions two steps but focuses primarily on the exclusion process. What SBU mentions we have included here as phase 2-3.

determined beforehand (e.g., time, space, and context) are used to assess whether the article is relevant or not. Excluded articles are documented and can be provided upon request.

In phase three, full texts are retrieved to make a reading of the article in its entirety. Again, exclusion can be made based on the strategies identified earlier. It may be that a reading of the full text shows that the study does not meet the criteria established even though it was not excluded in phase two.

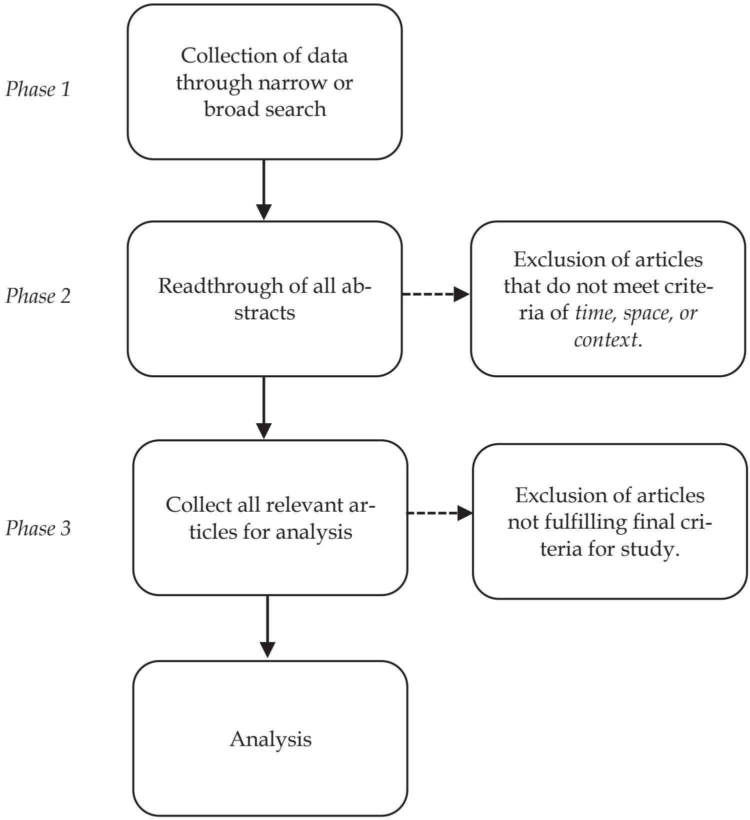

Figure 3: Flow chart for systematic literature reviews

Once the exclusions have been carried out, the analysis and report on the findings remain to be done. This requires some kind of analysis model and an idea of how to present it. This will be discussed in the next two chapters.

4. Structuring of material

An advantage of desk and systematic literature studies is that collection of data can be done relatively fast. Unlike case studies and interview studies, the material is also easily accessible. Once you have determined the selection in terms of databases, journals, or relevant documents, data collection is usually only a few clicks away from completion. In this way, the process differs from a traditional case or interview study but requires careful preparation, as discussed in the previous chapter. Another difference concerns the way that data is handled. Undertaking a systematic literature review or a document study will render a huge amount of data. You may find that you have hundreds of scientific articles on your desk. Perhaps after searching for "controller" you have landed over 150 job advertisements. The immediate thought may be: how can I go through all of this and find something of worth? And this is where the magic should come in.

Going through the data and structuring it is probably the most tedious step in the research process, as several student testimonies in Chapter 7 show.

> Many hours are spent reading and reviewing articles, sorting, marking and grouping. I think that if a student chooses this kind of method, he or she should be a person who likes to create order (Hallgren, see chapter 7 this report, *translated from Swedish*).

It takes a great deal of discipline and accuracy to go through the data and to make sure that it is structured according to the same criteria throughout the process so that you don't have to start again from scratch. Therefore, before starting to read and go through all the material, some kind of structure is needed. This is where content analysis comes in.

Content analysis for structure

Content analysis is fundamentally about reviewing and analysing written, verbal, or visual texts. For example, the basic material may consist of narrative responses, open-ended survey questions, interviews, focus groups, observations, or printed material such as scientific articles, annual reports, sustainability reports, or other forms of documents (Kondracki, Wellman, & Amundson, 2002). In other words, content analysis can be applied to most data types.

Content analysis can be divided into two parts, quantitative and qualitative analysis (Weber, 1990). While quantitative content analysis focuses on counting the occurrence of e.g., the number of articles per year, the occurrence of certain words, etc., qualitative content analysis focuses on classifying large amounts of text into different categories, where each category represents a certain content or contextual meaning. It is important to remember that these categories can represent both explicit and implicit communication. Explicit communication might be categorizing information that is found specifically in a published article, e.g., the content of an empirical study. This is information that can be clearly understood by going through a study. Implicit communication means trying to categorize an implied meaning. For example, we (Funck & Karlsson, 2020) categorized whether articles on new public management had a positive, a negative, or a neutral stance in relation to the phenomenon.

The goal of content analysis is to create knowledge and understanding of a phenomenon. Content analysis contributes to this knowledge development by coding and identifying themes or patterns in large text materials in a structured way (Hsieh & Shannon, 2005). But is a coding scheme developed? Well, basically this is determined by the theoretical or topical interest of the researcher. That is, the problem that the study aims to investigate.

Different approaches to content analysis

Different research questions require different design and analysis techniques. The decisive factor in determining which design is the most applicable is the formulation of the research question. If the research question is relatively open and inductive in nature (e.g., what does the literature say about how patient-centred care is put into practice, cf. Nilsson 2020), the content analysis also needs to be more searching initially. If, on the other hand, the research question is based in a clear theoretical framework that is to be validated or conceptually developed (e.g., what CSR activities do companies report in their sustainability reports, cf. Thomasson, Lindström, & Pettersson, 2017), this means that the content analysis may need a narrower stance. Matching the research question with the approach is, as we discussed in Chapter 2, essential in a study.

One way to classify content analysis is to talk about three different approaches: *conventional*, *targeted*, and *summative approach*. The process itself, in which the student selects codes from the text in the form of words or sentences that are of great significance in the text analysis, is similar in all three approaches. The analysis is based on the creation of a coding scheme, which is later used to draw conclusions. The important thing is to produce a functional coding scheme. Without this, there is a risk that the data is skim-read and analysed at random and without clear guidelines, and this is something we clearly want to avoid. Random reading of data can entail having to start over again each time new discoveries are made, and it can lead to nonsensical outcomes, i.e., results and conclusions that have no real bearing on reality. What distinguishes the three approaches is *how* and *when* the coding scheme is designed and the origin of the codes (Hsieh & Shannon, 2005). Let us take a closer look at the three approaches.

Conventional content analysis is usually used when the purpose of the study is to describe a particular phenomenon and when knowledge about the phenomenon is limited (Hsieh & Shannon, 2005). In these situations, we should avoid preconceived categories. Instead, the categories should emerge through repeated reading and interpretation of the available material.

When theory or previous literature on a particular phenomenon is more comprehensive, *targeted content analysis* is appropriate. The aim of the targeted content analysis is usually to validate or develop some existing theory. Unlike conventional content analysis, targeted content analysis is more structured. Based on existing theory, a coding scheme can be identified *a priori*, then applied to existing data. Data that do not fit the predetermined coding scheme can potentially be developed into new categories or sub-categories that refine, develop, and enrich existing theory. The third approach, *the summative content analysis*, is about identifying the occurrence, but also the underlying meaning, of certain words or concepts. A summative content analysis begins with a word count. To understand the underlying meaning of the term, you may look at the situations in which the term is used and by whom it is used. Analysing the frequency of specific terms and the situations in which they are used can enable you to analyse whether the term is used differently in different situations and as such has different meanings for different occupational groups or different age groups (Morgan, 1993).

Type of analysis	**Begins with**	**Definition of codes and keywords**	**Code source**
Conventional content analysis	Observation	Codes defined during analysis	Codes defined from the data material
Targeted content analysis	Theory	Codes defined before and during data analysis	Codes defined from theory or relevant research material
Summative content analysis	Keywords	Keywords identified before and during data analysis	Keywords identified from research interest or after review of current literature

Table 4: Three analytical approaches, free from Hsieh & Shannon (2005, p. 1 286)

The importance of the theoretical chapter

Depending on which approach is appropriate to answer the research question of the study, the theory chapter of a systematic literature review or a document study will have different implications. When the research question is posed in such a way that a targeted content analysis is appropriate, the theory chapter should lead to a coding scheme or an analytical model to be tested. An example of this is Lindström, Pettersson and Thomasson's (2017) bachelor's thesis on CSR in the fashion industry. The students were interested in whether the fashion industry implements CSR in its operations for survival on the market or if they intend to generate competitive advantages and higher financial profits. To answer this question, they needed to identify which CSR activities companies engage in, explain why the activities are carried out and which areas of the value chain are affected. The theory chapter in this case needed to address:

- CSR activities - categorized according to GRI guidelines.
- Reasons why companies choose to implement CSR - categorized according to Carroll's model.
- The value chain - categorized by the main categories of primary and supportive, with sub-categories.
- Affected stakeholders.

Figure 4 shows the coding scheme resulting from the theory chapter.

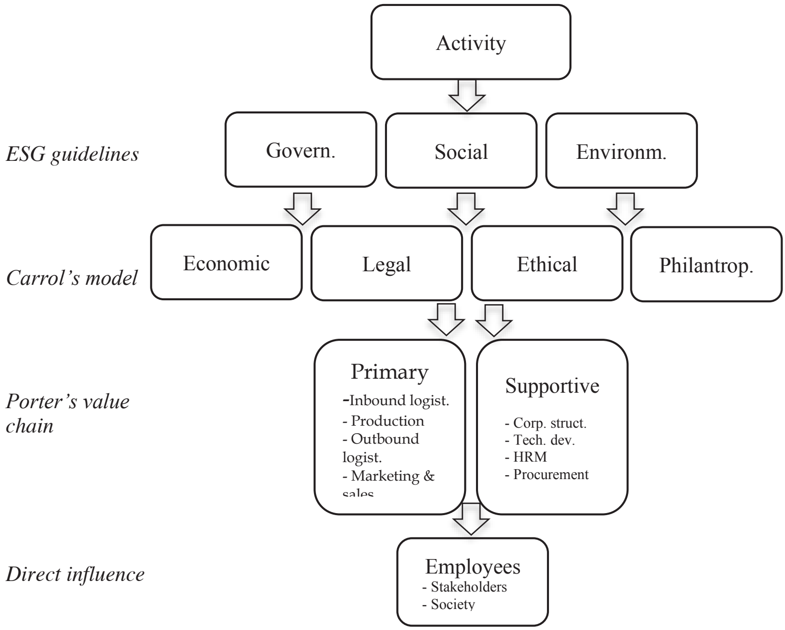

Figure 4: Coding scheme based on theory. Adapted from Lindström, Pettersson and Thomasson (2017, p. 30) and translated from Swedish.

Based on the theory chapter, an analytical model could be built with categories and subcategories. This coding scheme could be used when reviewing the data, in this case CSR reports. Sorting the data material is best done in Microsoft Excel e.g., by creating codes and then sorting the data. Examples of how this was done in the above study are shown in Table 2.

Activity	**ESG**	**Carrol**	**Porter**	**Infl.**
Sustainability managers work directly with our commercial business partners to assess their performance against sustainability and support them in making improvement through capacity building programmes and activities.	Social Environ	Ethical	Corp.. struct.	Society
Sustainability managers in sales	Social Environ	Ethical	Corp.. struct.	Society
Works with organizations like solidarity and NRDC (Natural Resource Defence Council)	Social Environ	Ethical	Corp.. struct.	Society

Table 2: Description and categorization of activities. Adapted from Lindström, Pettersson and Thomasson (2017, p. 35) and translated from Swedish.

Another example of a coding scheme generated from theory can be seen in Klokic and Henningsson's (2020) bachelor's thesis on the role of the controller (see Table 3). The aim of this study was to clarify what characteristics companies look for in a controller and which tasks they are intended to do.

Work tasks		**Characteristics**	
Ad hoc	Adverts where the word ad hoc arises	Analytical	Se complex relationsships
Administrator	Adverts where the word administrator arises	Responsible	Adverts where the word responsible arises
Analysis	Description of analytical work	Coach	Leadership, coach
Financial statement	Monthly and annual statements, preparatory, and supportive accounting work	Driven	Ambitious, vigorous, driven
Budgeting	Construction of budgets	Efficient[21]	Adverts where the word efficient arises
Economic reporting	Reporting and construction of economic reports	Engaged	Adverts where the word engaged arises
Dealing with large data sets	Adverts where dealing with large data sets arises	Flexible	Teachable, ability to adapt
Implementation of ERP	Adverts where implementation of ERP arises	Holistic approach	Ability to view the organisation holistically

Table 3: Coding scheme based on theory. Adapted from Klokic and Henningsson (2020, p. 19) and translated from Swedish.

The theory chapter was used to review the literature in the field and identify tasks and characteristics. The tasks and characteristics are divided into categories and sub-categories. By coding company size and sector, they could conclude whether the tasks and required characteristics differed between sector and small, medium, or large organisations.

What if the research question is more open-ended and a conventional or summative content analysis is more appropriate? What is the

[21] Note that the Swedish word ”effektiv” can mean both (i) efficient and (ii) effective. In this translation the word has been translated into efficient.

role of the theory chapter in this case and how do you develop your coding scheme or analysis model?
Figure five shows an analytical model from our (Funck & Karlsson, 2020) study on NPM where the purpose was relatively open - to review what has been written about the new public management reform idea over the past 25 years. The upper part of the analysis model deals with what was discussed in Chapter 3, i.e., selection of relevant data through inclusion and exclusion. The coding scheme is shown in the lower part of the analysis model. The theory chapter was used to describe what new public management is in more general terms and how it was originally presented. Based on the literature, a division could also be made by type of reform - i.e., whether the discussion in the article was about management-based or market-based reforms. As can be seen, the theory chapter did not play the same role in this study as in the examples described above. Instead of the theory chapter leading to the analytical model to be tested, the theory chapter was used to explain what the phenomenon is, i.e., the role of the theory chapter was to give a background and an overall understanding of the concept. The theory chapter plays the same role in Andersson's (2020) master's thesis on value-based care and in Nilsson's (2020) master's thesis on patient-centred care.

By reading and taking inspiration from other systematic literature reviews, the second part of the coding scheme could be used in the new public management study. We chose to categorize (1) *topic* - is it e.g., effects, implementation, or use that is described, (2) *geographic locations* - where in the world is the reform discussed, (3) *research setting* - is it in health care, education, policing etc. that the reform is discussed, (4) *methods* - which method has been used, (5) *research tone* - does the article take a positive, negative, or neutral stance on new public management.

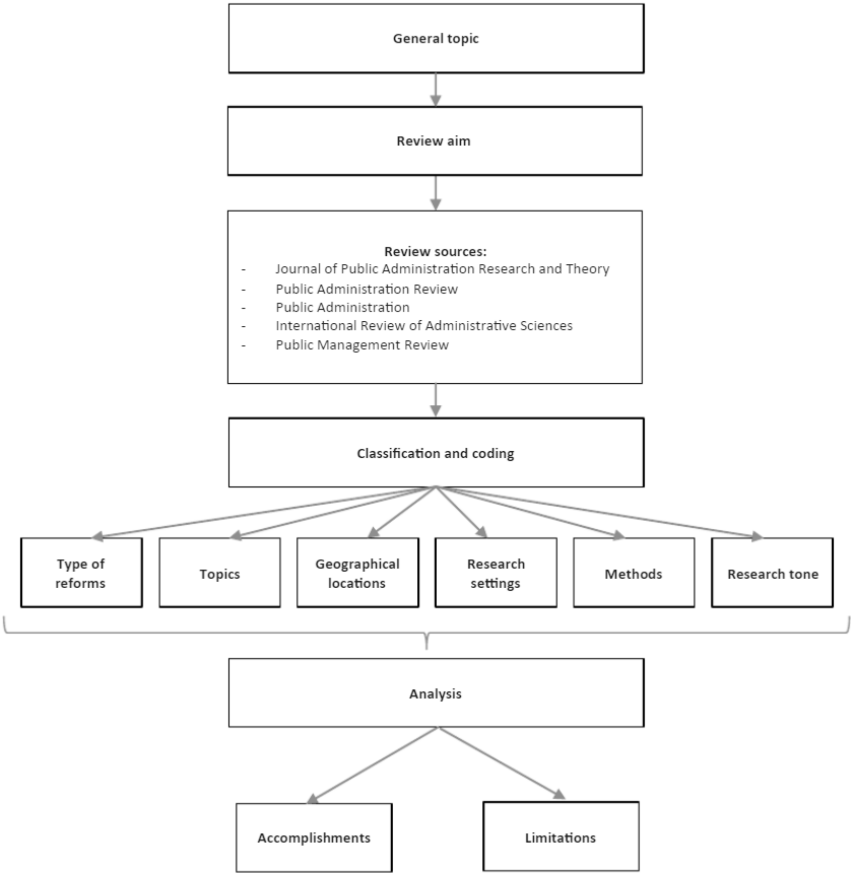

Figure 5: Analytical model when using an open research question, collected from Funck and Karlsson (2020, p. 353)

Above we have discussed different approaches to content analysis and the importance of the theorical chapter. Table 4 summarizes the three approaches and how they differ in terms of the source of the coding.

The importance of being clear about your coding

We have talked about the importance of an analysis model. For the systematization process to function and for the study to achieve validity and reliability, a well-thought-out systematic approach is required, usually expressed in a coding scheme or an analytical model. An analytical model can emerge from the theory chapter when the research question is about testing specific theories. But when the research question is open-ended, the theory chapter provides more of a background and understanding of the phenomenon that is being investigated.

Whatever the starting point of the study, it is important to think about the systematic content analysis before starting. A well-thought-out coding scheme will make your reading and reviewing of articles or documents much easier. It is important to build up a structure based on which data is sorted. For this reason, it is essential to think not only in terms of main categories, but also in terms of sub-categories. In other words, what are the sub-categories of the category method? Is this divided into qualitative and quantitative method or is it more relevant to code for case studies, questionnaire studies, literature studies, or analytical studies? And what is then included in analytical studies? It is important to think through both categories and sub-categories carefully before starting the sorting process and to justify the classification in your text. If several of you are going to code the data, you will also need to agree in advance where the boundaries are for coding something as an analytical study or a literature study (see Figure 6 for an example of a coding scheme).

A useful tip is to set up your coding scheme in e.g., a Microsoft Excel file, outlining your subcategories and then filling them in as you go along in your review of the data.

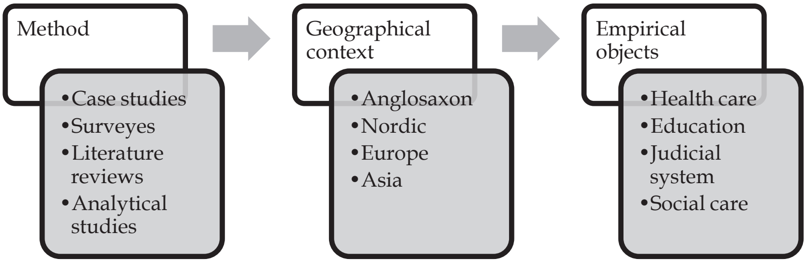

Figure 6: Examples on a coding scheme, freely created from Funck and Karlsson (2020)

And don't forget to carefully document how you thought about and coded your material.

> If I had to give one piece of advice, it would undoubtedly be this. Document your choices well! It gives you a chance to go back and get into old ways of thinking in case of interruptions (Nilsson, see chapter 7 of this report, *translated from Swedish*).

In this chapter, we have shown the importance of a systematic approach to the collected data. Unlike case studies and interview studies, systematic literature and document studies can collect large amounts of material quickly. In contrast, the process of reviewing and structuring the material is more time-consuming. This requires preparation in terms of identifying and arguing for relevant categories and sub-categories. As shown in chapter seven, the students' own texts, Klokic and Henningsson recommend testing their coding scheme on a smaller amount of material. This enables you to see whether the coding scheme holds up or if it needs to be adjusted before the major sorting work begins.

5. Results and analysis

Once all the material has been reviewed and structured according to the coding scheme, the material will be presented in a results chapter. A first step may be to review your coding. Are there any sub-categories that have received so few hits that they need to be revised? Could they perhaps be merged with another sub-category? Are there any categories which have received so many hits that we need to review whether they should be split into more sub-categories? Let the data speak for itself! This review can facilitate new discoveries.

Visualization is key

Once the coding has been reviewed, it is important to present your results in a convincing way. Use tables and graphs to illustrate your results. Show frequencies and percentage distribution between different codes.

ESG	**Social**	**Governance**	**Environment**
H&M	49,5%	11,3%	39,2%
Fenix Outdoor	38,7%	18,3%	43,0%
Kappahl	35,4%	17,3%	47,2%
MQ	41,8%	18,6%	39,5%
RNB	46,3%	6,6%	47,1%
VRG	36,0%	20,0%	44,0%
Odd Molly	59,0%	17,0%	24,0%
Lexington	38,9%	22,2%	38,9%

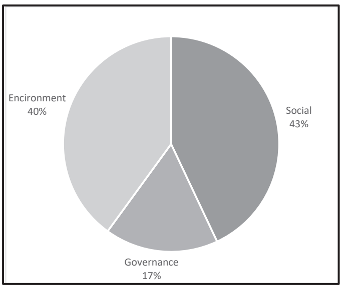

Figure 7: Visualization of results in table and pie chart, recreated from Lindström, Pettersson and Thomasson (2017, p. 52).

For example, Lindström, Pettersson and Thomasson (2017) presented their results on the type of CSR activities fashion companies engage in, both in terms of the companies themselves and the fashion industry (see Figure 7). In this way, it was possible to identify how the companies differed and to get an overall understanding of what types of CSR activities the industry focused on.

To present which parts of the value chain are affected by the CSR activities and in what percentage they are affected, a figure inspired by Porter's value chain was produced (see Figure 8). Presenting the results in percentage distribution made it easy to compare the areas of the value chain and to read which area was most affected by the CSR activities.

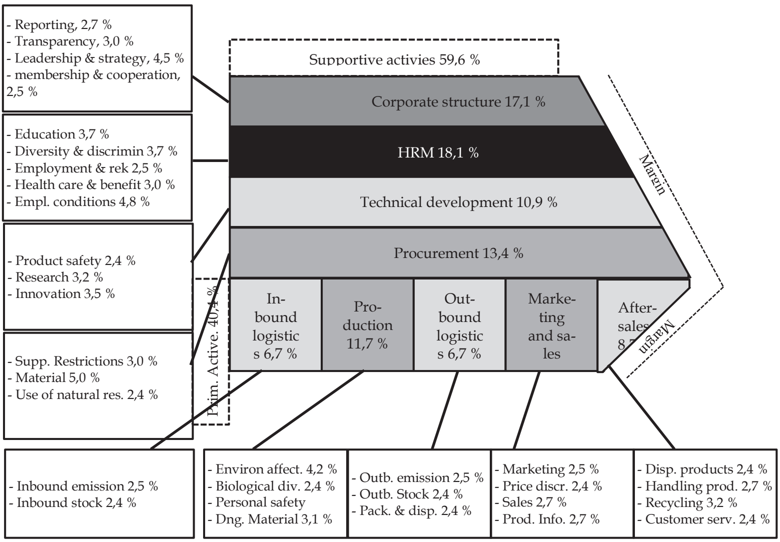

Figure 8: Visualization of results in figure, recreated from Lindström, Pettersson, and Thomasson (2017, p. 55) and translated from Swedish.

Klokic and Henningsson (2020), in their study on what companies look for in a controller, chose to present their results on characteristics and tasks in table form and in descending scale based on what is primarily required. This way, it became clear what the most frequent job tasks and characteristics were (see Table 5). In addition to presenting the percentage occurrence of the different tasks with a breakdown according to whether it was a public employer, a private employer or a temporary employment agency, differences between different employers were also made visible.

Tasks Public sector (N = 43)	%	**Tasks** Private sector (n = 52)	%	**Tasks** Employment org. (n = 45)	%
Budgeting	70	Support work	69	Economic report	69
Support work	67	Analysis	64	Analysis	64
Analysis	63	Economic report	64	Budgeting	60
Review	63	Dev. of processes	60	Prognosis	60
Economic reports	54	Dev. mgmt. ctrl	52	Support work	58
Dev. mgmt. ctrl.	49	Review	44	Review	53
Prognosis	47	Budgeting	42	Dev. of processes	49
Accounting	40	Costing	39	Fin. statement	38
Fin. statement	35	Prognosis	33	Costing	38

Table 5: Visualization of results in a table. Adapted from Klokic and Henningsson (2020, p. 40) and translated from Swedish.

To get interesting results, it is also important to add different results. For example, what are the trends over time? Are different time periods of relevance? Do the results differ between different sectors, countries, or public activities?

By using tables, we (Funck & Karlsson, 2020) were able to show in which environments (or contexts) different studies on new public management were discussed: was new public management discussed more generally or in e.g., healthcare, education, policing and so on (see Figure 9). By categorizing the studies in different time periods, it was possible to show in which periods different types of studies were more relevant.

Research setting	1991–1996	1997–2001	2002–2006	2007–2011	2012–2016	Total	Total (%)
NPM in general terms	4	21	18	38	28	109	**37**
Central government	1	4	9	24	10	48	**25**
Local or federal government	0	5	12	20	10	47	**25**
Central and local government	0	3	1	4	1	9	**5**
Health care	0	5	5	8	7	25	**13**
Social service	2	4	5	4	6	21	**11**
Education	0	0	5	5	7	17	**9**
Police	0	0	4	4	1	9	**5**
Security	0	1	0	1	0	2	**1**
Street-level bureaucrats	0	0	0	3	0	3	**2**
Nonprofit	0	0	0	0	2	2	**1**
Other	0	1	1	5	3	10	**5**
Total	**7**	**44**	**60**	**116**	**75**	**302**[a]	

[a]The total number of studies is higher than 100% because two studies discuss and compare NPM-reforms in health care and educations in the same article and one study discuss health care and the police force in the same article.

Figure 9: Results presented from the contexts of context and spanning time, from Funck and Karlsson (2020, p. 359)

Another example of how results can be presented over time can be found in Hallgren's (2015) master's thesis on the controller role and how it has been described and changed over time. Hallgren wanted to identify which concepts were associated with the controller and its function during different eras. By listing keywords used by the authors of the articles in three different eras, Hallgren was able to conclude that the number of keywords increased over time, indicating a development towards a broader and more flexible controller role. Using the table as a support, Hallgren was able to discuss what characterized the role during the different eras (see Table 6).

1990-1999	2000-2009	2010-2014
accountant -s (4) accountant independence accountant' role accounting (2) accounting change accounting departments accounting firms accounting department accounting practices accounting regulation accounting research activity-based costing assurement services banking Big business business enterprises case study cost accounting cost management culture diffusion executive external financial reporting finance history internal accounting management (3) management accountant-s (4) management accounting change management science managerial accounting (3) manufactures market intelligence models net present value operations management partnership professions relevance lost reports research resistance (psychoanalysis) role models strategic perspective surveys technology trends U.K. management accountants World Class Manufacturing	accountans (4) accounting (3) accounting firms accounting methods acitvity based costing business case studies computerized accounting systems corporate culture (2) cost accounting cost structure cross-sectional method direct costing enterprise resource planning (3) financial executives industrial management information needs information resources management information technology interviews longitudinal method management management accountants (4) management accounting (2) management accounting services smaller companies management control management controls (2) managerial accounting (9) managers nonparametric correlation occupational roles occupations organizational change (2) outsourcing overhead costs performance standards performance standards personnel management pharmaceutical industry product costing questionnaires (2) research role conflict	accountants (2) accounting (4) business enterprises case studies case study communication in organizations communicative competence corporation reports decision making empirical research ethnographic analysis financial planning government agencies group identity insight institutional theory (sociology) institutional theory international financial reporting standards internet auctions knowledge management management accountants (6) management accounting management research managerial accounting (2) manufacturing industries middle managers occupational prestige occupational roles organizational sociology research performance professional education professional ethics professionalism public administration research (2) roles shared service organisations social insurance agency subjectivity Sweden truthfulness & falsehood vocational guidance
M= 4,57 (ord per artikel)	M= 5,84 (ord per artikel	M= 6,44 (ord per artikel)

Table 6: Keywords associated with the controller over time. Recreated from Hallgren (2015, p. 16).

Finally, Andersson (2018) investigated whether there is a relationship between democracy and economic inequality in academic literature. The results were presented in tabular form (see Table 7), where connections were made clear along with which articles discussed which correlations.

Relationship	**Authors**
↑ Democracy → Economic inequality ↓ (A rise in the level of democracy in a nation entails a reduction of economic inequality in that nation)	Stack (1979); Huber et al., (2006); Reuveny & Li (2003); Stack (1978); Cole (2015); Desai et al. (2003); Loveless & Whitefield (2011); Müller (1988)
↑ Economic inequality → Democracy ↓ (A rise in economic inequality in a nation entails a drop in the level of democracy in that nation)	Müller (1995a); Müller & Seligson (1994); Müller (1995b); Donovan & Karp (2017); Robinson & Quinlan (1977); Jong-Sung & Khagram (2005); Alemán & Yang (2011)
↑ Economic inequality -> Democracy ↑ (A rise in economic inequality in a nation entails a rise in the level of democracy in that nation)	Ansell & Samuels (2010)

Table 7: Different relationships between democracy and economic inequality, adapted from Andersson (2020, p. 28) and translated from Swedish.

The difference between results and analysis

Sometimes it makes sense to present the results first and then discuss patterns or relate the results to some larger theory. In these cases, the results chapter becomes a neutral review of the outcome of the coding of the data.

At other times, however, it can be useful to present the results integrated with the analysis. As an example, it becomes meaningless to stack key words associated with the controller over different time periods without a discussion of their context. Developing patterns and discussing these already in a results and analysis chapter also allows the emergence of these patterns to be highlighted in a later discussion chapter. For example, Hertzberg and Broström (2019) in their paper on the changing controller role summarized their findings in a model which clarified what characterized the role in different time periods (see Figure 10). Based on this summary, it was possible to present a discussion on whether function, governance, or digitalization influenced the professional role.

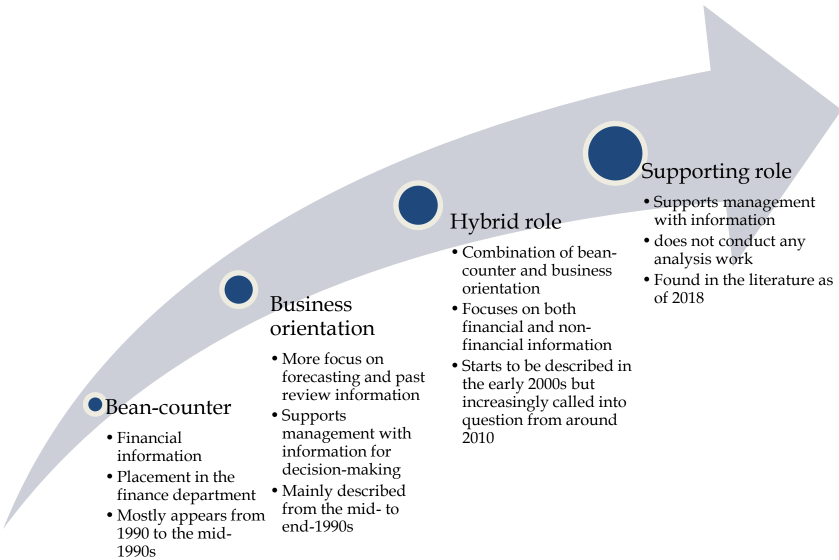

Figure 10: Summary of central changes concerning the role of the controller over time. Recreated from Hertzberg and Broström (2019, p. 32) and translated from Swedish.

In terms of results and analysis, a recommendation from our side is not to be afraid to show patterns already in the results chapter. Presumably, this only means that you can get even further in a later discussion about the implications of your findings and the contribution of the study.

6. Conclusions and contribution

A systematic literature review or document review is demanding to carry out. It requires systematicity, discipline, and careful documentation of all your choices. Often, the methodology chapter is more difficult to write as all these choices must be justified and presented carefully. The process is also significantly different from e.g., an interview study. The material can be collected quickly, but it requires more processing. So, is it worth conducting a systematic literature or document study? What conclusions can be drawn? And can a student contribute in a way that is not only of interest to academics? The answers to these questions are, yes! Of course, you can make an interesting contribution. In this chapter, we will look at some examples that we hope will serve as inspiration for how you can think and act.

Contribute with meta-understanding

One strength of the systematic literature review is that the number of previously published studies is no obstacle for another study. Instead of doing another similar study, the systematic literature review can help to say something about what has already been done. In other words, a well-researched area gives an opportunity for a meta-analysis. One example of this is our study on new public management over time (Funck & Karlsson, 2020). After a review of what has been written about new public management over a 25-year period, we were able to conclude that it is a concept filled with many meanings. For example, we showed that the health sector has focused on productivity and performance measurement whereas the education sector has focused on attracting "customers" and building brands. Furthermore, we showed that public administration journals tend to "over-publish" results that focus on management-based reforms and that new public management is predominantly discussed from an Anglo-Saxon perspective. By synthesizing the knowledge of what has been done, we were able to point out certain gaps in the concept. The fact that much has already been done should therefore not be seen as an obstacle. Instead, see previous research as a chance to clarify what has been done and to contribute to a higher level of understanding, both theoretically and practically.

Meta-understanding is also interesting to examine the practice of e.g., different fashion concepts or management instruments. Two examples of this are Andersson's (2020) master's thesis on value-based care and Nilsson's (2020) master's thesis on patient-centred care. These ideas and concepts are well developed in literature, but we know less about how the concepts manifest themselves in practice. With a systematic literature review, such knowledge could be obtained. For example, Nilsson (2020) was able to point to the lack of practical studies regarding patient-centred care and conclude that one reason for this may be that the concept conflicts with underlying norms in health care.

Contributing to an understanding over time

In chapter two, we argued that another strength of systemic literature and document studies is that texts make it possible to track changes over time or capture a zeitgeist during a specific period. Whereas interviews – which take place after the fact – can be coloured by what the outcome has been, documents 'encapsulate' statements as they are at a particular point in time. That is, respondents' and informants' memories of what happened or how a particular occurrence manifested itself do not become the guiding factor in understanding phenomena or behaviours. Document and systematic literature studies can therefore contribute to an understanding of what happened over time, e.g., how literature discusses the role of the controller (Hallgren, 2015; Hertzberg & Broström, 2019) or how medical quality registers were used in different ways during different time periods (Funck, 2015).

Generalization and validity of the study

A third strength of systematic literature and document studies is that large bodies of data can be analysed, meaning that conclusions can often be generalized to an entire population or sector, and that it becomes possible to make statements about a concept. In other words, the conclusions from a systematic literature review or a document study are valid under broader conditions than e.g., a case study. An example of this is Klokic and Henningsson's (2020) bachelor's thesis on the controller role. By reviewing all job advertisements published at a certain point in time, they were able to draw conclusions about the tasks and characteristics that are in demand for a controller among employers. They were also able to show that the demand differed between public and private employers and draw conclusions about the role of the controller. Had the study been conducted as an interview study, the number of interviews might have been between 5-10. In the latter case, it would have been possible to draw conclusions about patterns within these 5-10 interviews, but impossible to say anything about controllers on a more general level.

Another example is Lindström, Pettersson & Thomasson's (2017) bachelor's thesis on CSR activities in the fashion industry. A study of all Swedish listed fashion companies' sustainability reports enabled conclusions to be drawn about the industry as a whole and whether companies in the fashion industry implement CSR for symbolic reasons or to generate competitive advantages and higher financial profits.

It may therefore be worth considering your choice of method carefully. What alternative methods are available to answer the question we are interested in? Furthermore, as a student - and as an established researcher - you should always consider what contribution is being made from the conducted study. In this respect, we believe that the systematic literature and document studies allow for a methodological approach that in many ways beats other (more conventional) methods.

Is there a practical contribution?

Some may be reluctant to conduct systematic literature and document studies for fear that the study will not be of interest to practitioners. After all, a systematic literature review is not carried out in an organization, so can it really make a practical contribution? The answer to this question is also: yes! A systematic literature review or a document study can be just as relevant to practitioners as an interview study. Perhaps even more relevant because it can say something from a much larger data set than can normally be achieved in the context of a bachelor's or master's thesis. For example, it is highly relevant to know whether patient-centred care or value-based care is only discussed on a theoretical level or whether there is something written about how it is applied in practice. Nilsson's (2020) conclusion that the concept conflicts with underlying norms in health care may indeed start a discussion about the possibility to resolve such a conflict and, if so, how it could be done.

Similarly, our (Funck & Karlsson, 2020) study on new public management can shed light on how reforms are presented and discussed. The insight that the phenomenon is mainly presented from an Anglo-Saxon perspective allows for reflections on how this affects what we do and how reforms can be translated to e.g., a Swedish context. A review of how something has evolved over time also has practical relevance. For example, Hertzberg and Broström (2019) were able to show how digitalization has developed the role of controller in their thesis. Such insights are of course not only relevant from a theoretical perspective.

When considering what might be of practical relevance in your study, we recommend that you talk to your supervisor. It can be difficult to formulate what constitutes a contribution and you may need help from someone else. Another option - if there is time - is to have someone you know but who has not been involved in the writing read the text. New eyes usually result in new things being seen and thus new aspects can be found. If you ask someone else to read, also ask for their thoughts on how it might be interesting for someone who is a practitioner in the field that you have studied. Maybe they see something you don't?

A final reflection

In Chapter One, we stated that there were two purposes for this report. Firstly, it was to inspire students of social sciences to use different methods from those most applied by students. We hope that this report has helped to highlight two such methods, namely the systematic literature study and the document study.

The second aim was to make students' experiences and voices visible throughout the report. From our perspective, these two objectives go hand in hand. By actively using examples from bachelor's and master's theses to demonstrate the arguments we have made, it is our hope that methodological discussions that might otherwise appear fuzzy or unclear will have become more concrete. Furthermore, it is our hope that the way we have described and discussed methodological choices has helped to explain when and how a systematic literature review or a document study might be appropriate for you to use. We have actively tried to explain and discuss in a simple way, so that you can follow our arguments. It is our hope that this report will arouse your curiosity about other alternative methods and hopefully inspire you to dare to write a thesis as a systematic literature review or a document review.

In the next chapter, which is also the last, students' own texts are presented. Here we learn about their thoughts, experiences, and tips on how to succeed in conducting a systematic literature or document study.

7. Students' own texts

Madelén Andersson

Thesis title: Framställningen av styrkonceptet i vetenskapliga publikationer: En systematisk litteraturstudie beträffande värdebaserad vår (2020). University of Gothenburg, Gothenburg.

The first question you ask yourself as a student when writing a thesis is usually, what do I want to investigate? Personally, I found it easy to identify an area of research interest. What was a bit more complicated was that I, as a student, had to contribute something new. To some extent, I found it difficult to come up with something that had not been studied before, something that would be a contribution in social science research.

Looking at previous papers, especially in the social science field, the majority have a qualitative approach. Having said that, many of these papers have also used some form of interview-based method. It is therefore easy to fall into a certain groove. At this point, I felt that what I wanted to study already existed and, given that as a student I would prefer to contribute something new, I consequently found it difficult to identify an object of study. What I didn’t think about, however, was that instead of seeing all the previous research as an obstacle, I could instead use this to contribute something new and take advantage of the fact that there is an incredible amount of material out there that can be studied. That’s when I realized that I wanted to conduct a literature review. A literature review simply means systematically studying literature, data that is already available. The main advantage of a literature study, in my opinion, is that the material already exists, unlike e.g., interviews, where you create your own material. Another advantage is that the material is readily available in the form of databases. In a literature review you can start studying straight away, whereas for interviews there is a lot of work involved in coordinating the interviews, scheduling them, and being prepared for cancellations. After that, you will also need to transcribe your interviews to be able to analyse the material afterwards. Personally, I found a literature review easier in that I did not have to rely on others in the same way to conduct my study. Likewise, because you don't have to spend time creating the material, you can put more focus on analysing your data and conducting the study itself in more depth. Something that I found very enjoyable and rewarding.

What can be challenging about conducting a literature review is finding a systematic way to select and manage the material. One aspect that is always important is that the selection of all data, regardless of the method you choose, should be done impartially. Similarly, research ethics need to be considered, which simply means that you need to question your relationship with the material. In other words, you need to question your independence or whether you may have influenced your data in some way. In a literature review, therefore, it will be important to select the material impartially and show exactly how you have gone about it. This can therefore be a strength or a weakness when it comes to the paper itself. One of the criteria for producing a thesis at any level is to be able to handle a research method. If you have a clear structure in your literature study, the methodology chapter becomes an essential chapter, where you can demonstrate your knowledge and thus strengthen your thesis. But it is really all about being structured in handling your material and being able to show this in your thesis.

Having said the above, there are also an incredible number of methodological manuals that go step by step through how to conduct a literature review. As a student, you do not have to figure out how to go about it all by yourself, but just like any other method, there is a lot of information about what it means to conduct a literature review. I had no previous experience of conducting literature studies but with the help of the information available from previous studies, methodology manuals, and guidance from my supervisor, I found that it was very educational, interesting, and fun to conduct a literature study.

One thing that really makes your work easier in a literature review is to be systematic and structured from the very beginning. It is important to have a system for all searches in different databases and then when handling the material to be studied and analysed. Having a clear structure at these stages makes it much easier to carry out the study itself, but also to retell it and re-document it in your paper. My recommendation is to take advantage of the research that is out there and take advantage of the fact that there is an incredible amount of information out there that can be used to analyse and study. As well as for the purpose of generating inspiration and knowledge. Another tip is not to stare blindly at previous papers but instead try to study something from your own perspective or point of view. Much has been studied in all fields, but it is important to find a different point of view on your study and by carrying out a literature study you may already have come a long way. My final tip, whatever method, or subject of study you choose, is that it is important to take advantage of the help available but also that you as a student dare to believe in yourself.

Elin Hallgren

Thesis title: Controllerns förändrade roll: En systematisk litteraturstudie. (2015) Linnéuniversitetet, Växjö.

In 2015, I wrote a systematic literature review in management accounting at the master's level at Linnaeus University. The thesis course itself was run as distance learning, which meant that supervision and seminars were also done remotely.

When it came time to formulate my thesis idea, it was (as it is for many students) about what I was going to do after the exam. I had written a classic bachelor's thesis, a case study with interviews, and then practised that type of method in reports for a couple of years as a consultant. When it came time to write my next thesis, I was curious about doing a PhD and wanted to challenge myself in thesis writing. I wanted to immerse myself in the world of theory, learn to read the short articles and understand what they were about.

The truth is that I hardly knew what a systematic literature review was. Back then (in 2015), that type of method (case studies) was the norm in the literature that we undergraduates were taught. But I had come across a couple of scholarly articles that were exciting in their structure, where the authors of the articles broke down previous research in a certain order and were thus able to describe what had been studied in the field and what was missing. This, together with a problem statement on a topic that I felt was appropriate, was the start of the paper.

Systematic literature review as a method is demanding for a thesis. Many hours must be spent reading and reviewing articles, sorting, marking, and grouping. I think that if a student chooses this type of method, he or she should be a person who likes to create some order. As though the task is like sorting a big bag of nuts and bolts. Eventually, though, tables and summaries start to fill in and something emerges that can be discussed in a thesis. It is therefore important to have a good motivation for yourself as a writer to find the method enjoyable. It will be obvious that a lot of work has gone into the paper, and the feeling is good when it is finished.

From my side, the process of planning and writing using the systemic literature review method was very different from writing a traditional case study method. In a case study, the thesis often follows the voices of the subject; if the first theoretical framework does not work, it can be adjusted. But a systematic literature review is more linear in form. The student must do certain steps in a specific sequence. Follow a predetermined systematicity in their studies. My description to my thesis supervisor was that first a machine must be built, then comes the output itself. A concrete example of this is that the methodology chapter is more voluminous to write, as all choices must be justified in detail. The limitations made here in the machine or model influence what then forms the basis for the rest of the paper.

Once the selection model is built and has delivered several suitable articles for reading, my advice is to be structured in the reading and notation. Have your own system that works when you need to finish your work for the day. It's easy to get tired and forget what themes you want to explore, so to be systematic in reading and reviewing, use simple working methods such as sorting files, different colours of underlining pens, map pairs and so on. This makes it easy to go back and check that the right things have been included.

What do you learn as a student using systematic literature study as a method? The picture of the specific subject I chose to study was fuzzy when I started and became a little clearer when I finished. But the subject may not be the important thing in this kind of thesis; it may be more about other skills. Here are two examples.

Practical craftsmanship. This type of approach requires rigour in one's working methods and learning to deal with different types of literature, at a higher level than has probably been done earlier in your training. This includes dealing with large numbers of varying perspectives and systematically interpreting within one's own chosen framework. Personally, I learned to read scientific articles more effectively, I gained a deeper understanding about the structure and meaning of an article. This is a good skill if you want to work with texts and write reports later.

Understanding the role of research. I wanted to know why the researchers did what they did and why the results were what they were. I remember being surprised that article authors referred rather uncritically to each other on some issues, which made me think more critically about the results reported. When I could then see other possible reasons and create a different interpretation, I felt I had made a small contribution.

Some advice for you (and your supervisor) who choose systematic literature review as a method:

- Take the help of the tutor to discuss limitations in the selection of literature and justifications of choices. A broad understanding of the subject and field is required to make relevant limitations.
- Keep in mind that the process of producing the right articles takes time and the writing will go a bit out of sync with other types of method. Subsections will be completed, but perhaps not when the others in the thesis team have finished theirs.
- Make notes in your reading that are not directly about the themes you are exploring. This will then help you find your way back after a few days' break and when it's time to finish.
- Avoid thinking too much about results and analysis when you are in the middle of the process. It will be what it will be, and there will always be a result that can be analysed.

Hanna Hertzberg

Thesis title: Controllern med en fot i varje värld: En systematisk litteraturstudie av controllerns förändrade roll och digitaliseringens effekter (2019). University of Gothenburg, Gothenburg.

When my partner and I were choosing a method for the bachelor's thesis, a structured literature study was relatively obvious to us. Interviewing was not very appealing, as it is a common method, and we thought that there must be other ways to contribute to the knowledge of public administration.

In the science field that I have experience from, it is more common for students to conduct literature reviews. During semester 6, several lecturers also informed me that literature reviews are a method to consider for a bachelor's or master's thesis. These were two contributing reasons why we decided on a literature review. In addition, there was a lot of research on the topic that was of interest to the study, which makes it difficult to get an overview of where the research is today and what has changed over time. To be able to study change over time and compile the material that was of interest to the study, we therefore conducted a systematic literature review. The literature review was a good way to be able to show different themes in articles over time and what researchers have been interested in.

There are several advantages to conducting these types of studies. They help to synthesize knowledge in a field, which can help to identify areas for future research. The literature review is a good way to show different themes or how developments and changes have taken place over time. In our paper, it was about increasing our understanding of how the controller role has changed over time and how research can move forward from the knowledge we have today. Another advantage is that it allows the person conducting the study to direct the work without having to rely on other parties as is otherwise the case with e.g., interviews. In addition, it gives you more freedom to get involved in something that interests you, but it also requires a lot of work.

An advantage of our study was that a large amount of material could be localized and studied. This allowed us to gain a better understanding of an area and meant that interesting conclusions could be made and areas for future study could be highlighted. Areas that might not have been found otherwise. In science, these studies are more common to advance a field and, through the study we conducted, we felt that we could contribute in a more useful way to the research than would otherwise have been possible.

I can also speak from personal experience that I have benefited greatly from the information and approach I developed by conducting a systematic literature review. Because it generates lessons about how to search for information, how you sift through information and these things are extremely important when you then work or if you choose to study a master's programme.

The disadvantages of the choice of method in our case are that the choices made in the method may affect the results; it must therefore be considered that the results could have been different if other databases were used. It also requires self-discipline and the ability to sift out information that is not deemed relevant.

Another disadvantage is that it can be difficult to narrow down and find the articles that are relevant to the study, so it can be useful to start with broad searches and then narrow down more along the way. One piece of advice for those considering this type of method is to choose something that you find interesting. One recommendation is to try to highlight the different areas that research has looked at and answer what we know or how a change has occurred over time. A further piece of advice is that if you are hesitant about using the method, don't hesitate, use it. A bachelor's or master's project is tough, but you won't regret learning how to search different databases and be able to sift through a large amount of information.

Another piece of advice that can be given is to start early and not be afraid to ask if something is difficult, because documents and literature reviews require a lot of work, and it can sometimes be complicated to know how to move forward. One difficulty we faced when writing our paper was what to include in the theory section. One recommendation is therefore to try to find a pattern or form categories based on the texts or themes to be included in the study, which in turn form the analysis tool. By then using the analysis tool in results and the like, you not only create a common thread throughout the report but also make it easier for yourself because you know where different things belong.

Another difficulty we faced was the amount of material and the fact that we both had to assess it. One tip that can be put forward is to create an Excel document or similar and structure the articles that were found. By briefly summarizing, categorizing or colour coding the articles, you will create a structure where it will be easier to find what material should be included and to know how many articles were excluded in the different steps. It is also easier to organize articles where there is uncertainty as to whether they should be included or not and to know which articles should be re-read.

Finally, the advice is to not hesitate to choose this type of method because there is a great opportunity to shed light on things that have not been done before and thus contribute to research. A final recommendation is to look at how others have used the method to get inspiration on how to solve different difficulties or how the paper can be designed. However, do not forget to refer to others if inspiration is sought.

Alisa Klokic and Mathilda Henningsson

Thesis title: Controllerns roll – från bean counter till affärspartner: En kvalitativ innehållsanalys av den svenska arbetsmarknaden för en controller (2020). Linnéuniversitetet, Växjö.

The reason we chose document study as the design for our study was that it was an unexplored area for our chosen topic. Due to Covid-19 and the constraints of the pandemic, we wanted to be sure that the study would be feasible, and that the empirical data would be available, which led us to job postings on the employment portal and thus the method was our best option for the paper. One of the reasons for our choice of method is that it allows us to achieve depth but also to reach a larger sample size without being too time consuming.

The main advantage of our chosen method was that the empirical data was already available to conduct the study. Despite an uncertain environment, we were confident that the information we wanted to reach was available. Another advantage of the chosen method was that it enabled the study by providing a new perspective on the chosen area and thus a gap in knowledge could be found and the study could fulfil a purpose, partly through the choice of the alternative method.

Using document studies as a method is in a way very free; it is possible to adapt it to the study, which is both positive and negative. It is possible to shape and adapt according to the study, which is positive, but at the same time it can be negative as it is very much up to the authors to create and shape the collection of empirical data freely without any restrictive framework. It is therefore important that the authors constantly follow some kind of structure for the method and are goal-oriented for the study. Another advantage of document studies is that the authors have the possibility to interpret the collected empirical data freely, but at the same time it is necessary that the authors' own preferences do not influence the material. The disadvantage was that it was time-consuming as a large amount of data had to be collected and analysed and that it is an unusual method for this type of study, which meant that it was sometimes difficult to "translate" the method to the subject we were writing in, given that it is more commonly used in other subjects.

A piece of advice to other students facing similar work is to keep the coding scheme central throughout the work to get a common thread. We also think it is important to constantly take notes and write down what is done during the collection of the empirical material to keep a clear structure, not give the opportunity for different interpretations and thus give as realistic a picture as possible without the author's own interpretations influencing the material. Further advice could be to make a small "pre-study" of a small part of the material as a first step. This would make it easier to filter which information to focus on to reach a result that is relevant for the study. A pre-study could highlight any shortcomings in the coding scheme enabling corrections to be made and a better result achieved.

Alexander Nilsson

Thesis title: Patientcentrerad vård som fiction eller verklighet: En systematisk litteraturstudie om konceptets förverkligande (2020). Göteborgs universitet, Göteborg.

Believe it or not, when I had to tackle my master's thesis in early 2020, I was faced with several unexpected choices. Among them was the question, how should I research the chosen area? To decide on the most appropriate approach, I first needed to research the immediate terrain. What was the actual state of research on the chosen problem?

My chosen problem area was about a celebrated governance concept in health care. With the motto "if something sounds too good to be true, it probably is", I conducted a comprehensive review of samples of high impact articles in reputable journals. From these, I was able to form an initial picture of the state of research and a set of clues to investigate further. Subsequently, there appeared to be mainly a lack of concrete evidence of the concept's realization in practice, as well as a lack of clarity as to how the concept was defined. This was despite the relatively long life of the concept and the large body of literature. There was thus a disconnect between what was known and the prevailing image of the concept.

To address the information gap and question that emerged, "How is the concept being put into practice?" interview studies and observations were initially considered. How else could I investigate how something is put into practice? After some time sketching out such an approach, it became clear that it would be fruitless to investigate a concept through that kind of method, as there was not even a generally accepted definition of the concept. What I lacked was a coherent overview of what was known. The evidence for the concept needed to be examined first, which could then provide a starting point from which to launch future studies. In retrospect, it is clear what an opportunity a literature study can be to really deepen one's knowledge in a field.

Since data collection is done by studying the literature, all possible sides and angles of the subject are revealed. Thousands of hours of work resulting in research advances and articles are available. Articles that offer all the knowledge and learning in a fraction of the time it took for researchers to obtain it themselves.

Compared to e.g., interview studies or other approaches, the literature is also studied, especially when creating the background data. But this is done under different conditions compared to a literature study. The background of a literature study is continuously developed during the thesis while a deeper understanding of the field is gained. In simple terms, this contrasts somewhat with the interview study, where it is rather a vanishingly short stage early in the thesis process. Should, against all odds, prior knowledge of the chosen field be scant or non-existent, creating a relevant background section for an interview study e.g., can be perceived as difficult and stressful. Should the prior knowledge of the chosen area be poor, there is much more time to familiarize oneself with the subject through the literature study.

What I didn't know at the beginning of 2020 was how well a literature review would suit me to do in the coming spring; that said, there are other benefits to reflect on. From a purely practical perspective, the autonomy is a clear advantage that comes with the method. The success of the work depends to a large extent on one's own ability to plan, structure and analyse. As a researcher and writer, you are less dependent on external actors for the collection of data through a literature review as opposed to e.g., an interview study. Early mornings and late evenings are just as convenient as the rest of the day; literature databases never sleep, get sick and must cancel meetings. The method allows more freedom in terms of time available, which is a clear advantage if e.g., extra work is also on the agenda.

The other side of the coin regarding autonomy is that it requires patience and discipline, especially when collecting data. The data collected needs to undergo more analytical steps compared to e.g., an interview study. Several steps are required initially to find relevant potential articles, followed by further steps to rigorously sort the collected articles. In addition, selected data is processed according to predefined criteria and rules. As secondary data are involved, not only the information and the quality of the article need to be assessed, but also its reliability. Finally, collected articles must be rewritten into a manageable text. A literature review is therefore time-consuming and requires a great deal of planning.

Having done a literature review, I have the advantage of being able to share my own experiences, reflections and tips that have emerged both during and after the completion of the paper.

Learning a subject takes time, discipline, and energy - but don't give up. To get an idea of what data to collect, the author needs to be able to orient himself in the field. It requires an understanding of the state of knowledge regarding what is known, unknown or disputed. The understanding of the research area develops gradually throughout the paper. The road to the goal is not infrequently crooked; correcting search strategies and research questions is a customary part of the journey.

The most important thing for a literature review is to *document and take notes*. If I had to give one piece of advice, it would undoubtedly be this. Do document your choices well! It gives you a chance to go back and get into old trains of thought when interrupted. This way you can question and reflect on your past choices. It gives you a chance to be your own sounding board. The notes also help to strengthen the reliability of the study and the possibility of replicating the study. Keep a diary that always shows *why* the choices were made and note down findings that come up on an ongoing basis.

Other suggestions to document and note:

- Keywords, search combinations, hits per database and distribution.
- Collected articles: what search strategy was used, where was it found, with what keywords?

- Write short summaries for the articles according to a pre-set template. This makes comparisons easier.
- Make to-do lists so that you can set goals & follow up. Provides "a light at the end of the tunnel" for steps that are time consuming.

Finally, I would like to break down a door that is perhaps already wide open, which is called "*place and break up periods of study*". A classic study technique pure and simple, but particularly important in this type of method. It can be easy to get lost in one's own ideas and thoughts during long periods of reading and searching. Certainly, it takes its fair share of focused time to gain an understanding of the subject. But it is also important to break up the study experience with something that clears the mind and offers other perspectives. Sometimes you can't see the forest for the trees.

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Alla följer partilinjen – en studie om hur kommunpolitiker tolkar sitt mandat i praktiken 60:-
10:119 Osvaldo Salas, César Villanueva och Rebecka Villanueva Ulfgård
Välfärdspolitik under utveckling i Mexico 60:-
10:118 Petra Svensson
"Den nya svenskinspirerade föräldrapenningen har haft avsedd verkan" - En studie av den tyska föräldraförsäkringens förändring ur ett jämställdhetsperspektiv 60:-

10:117 Andrea Egerlundh och Isabella Enbågen
När det ideella blir offentligt… eller när det offentliga blir ideellt 60:-
En jämförande studie om möjligheten till ansvarsutkrävande i governance tidevarv
10:116 Elin Jakobsson
Global Policy Making on Climate Refugees – What is the Problem? 60:-
10:115 Sara Bansmann
Bör staten försvara sig mot sina antagonister? Moderaternas och Socialdemokraternas ställningstaganden i FRA-frågan 60:-
10:114 Margareta Lundberg Rodin
Chefer i korstryck. Att hantera krav i politiskt styrda organisationer 60:-
10:113 Moa Aronsson
Medfinansiering Om relationen mellan stat och kommun i infrastrukturprojekt 60:-
10:112 Richard Vahul
På väg mot en förbättrad kommunal redovisning.Konsekvenser av ett förändrat balanskrav 60:-
09:111 Osvaldo Salas
Från utvandringsland till invandringsland. En analys av migrationsströmmar till och från Chile. 60:-
09:110 David Ljung
Does Network Management Matter? The Coordination of Integration Policy Delivery at the Local Level in Sweden 60:-
09:109 Johan Strömblad
Kan nätverksstyrning förenas med folkstyre? Stadsbyggnad, governance och demokrati i planeringen av Norra och Södra Älvstranden i Göteborg 60:-
09:108 Gustaf Rönneklev
Att kasta pengar i sjön? En undersökning av nystartsjobbens direkta undanträngningseffekter 60:-
09:107 Adiam Tedros
Lokala krisaktörer – Katastrofvolontärer eller profitörer? Den lokala krishanteringen i två kommuner under stormarna Gudrun och Per. 60:-
08:106 Annika Berggren
Jämn könsfördelning på höga chefsnivåer. En studie om framgångsfaktorer slut
08:105 Christina Alvelins och Gabriella Sjöman
Vem tar ansvar för de nollplacerade? Om rehabilitering och försörjning för sjuka utan inkomst 60:-
08:104 Nathalie Munteanu
Det bästa av två världar. - En studie om kommunala självstyrande skolor som hybrider i det svenska utbildningssystemet. 60:-
08:103 Helena Öhrvall
De nya moderaterna? Om moderaternas socialpolitik i retorik och praktik under perioden 1999-2007
08:102 Lotta Valinder 60:-
Pengar är inte allt. En studie av fyra högstadieskolor i Mellansverige.
08:101 Niklas Andersson 60:-
De som fiskar efter makt. Om svensk fiskepolitik och intresseorganisationernas inflytande.
60:-

08:99 Andreas Ivarsson
Från Gudrun till Per – om kommunal krishantering, erfarenheter och förändring
08:98 Lars Johansson *60:-*
Tjänsteförseelse - Disciplinansvar och påföljder i rättspraxis
08:97 Mathias Henriksson *60:-*
Arenapolitik på 2000-talet – om kommuner som bestämmer sig för att satsa på en ny idrotts- och evenemangsarena
08:96 Staffan Kling *60:-*
Organisationskulturens betydelse för hantering av tomrum
07:95 Andreas Gustavsson och Stefan Laang *60:-*
Prat och handling – en studie om kommunernas pensionsredovisning.
07:94 Osvaldo Salas *60:-*
Miljöhänsyn lönar sig. Samhällsekonomiska följder av luftföroreningsminskningen i två peruanska städer: En cost-benefit-analys.
07:93 Marie Persson *60:-*
Lojalitet & Konflikt. - En studie av förstalinjenchefens delade lojalitet inom hemtjänsten.
07:92 Emil Gustafsson, Michael Nilsson *60:-*
Varför bäst i klassen? – En jämförandestudie av högstadieskolor i Göteborg
07:91 Adrian Nählinder *60:-*
"Nej, gudskelov". Om (förekomsten av) styrning och påverkan av hur professionella organisationer arbetar med högskolans tredje uppgift.
07:90 Osvaldo Salas *60:-*
Rörligheten på arbetsmarknaden bland invandrare. En litteraturöversikt.
07:89 Daniel Bernmar *60:-*
Aktörer, nätverk och spårvagnar: EN studie i organiserandet av ett trafikpolitiskt projekt
07:88 Viveka Nilsson *60:-*
Genusperspektivet vid Sahlgrenska akademin
06:87 Lena Lindgren *60:-*
Arbetsmarknadspolitik "på det nedersta trappsteget". En utvärdering av projekt ENTER
06:86 Sara Brorström *60:-*
Något utöver det vanliga - en studie av sex kommunala projekt.
06:85 Jane Backström *60:-*
Inget är för evigt - en studie av sextimmarsdagen i Kiruna.
06:84 Pierre Donatella *60:-*
Bra och dåliga årsredovisningar - En studie om kvalitetsskillnader.
06:83 Vicki Johansson red. *slut*
Tillsynens mångfasetterade praktik inom det sociala och hälso- och sjukvårdsområdet.
06:82 Anders Björnsson *60:-*
Max Weber - inblickar i en tid och ett tänkande.
06:81 Alexander Baena *60:-*
Varför slösas det samtidigt som det sparas? - en studie om budgetproblematik i kommunal verksamhet.
06:80 David Karlsson *60:-*
Den svenska borgmästaren. Kommunstyrelsens ordförande och den lokala demokratin.

05:79 Kerstin Bartholdsson 60:-
Tre nyanser av grönt: Om betydelsen av kommunala miljöchefers personliga engagemang för miljön.

05:78 Björn Brorström, Stellan Malmer, Viveka Nilsson 60:-
Varför tillväxt i kommuner? En studie av nyckelaktörers uppfattningar

05:77 Thomas Vilhelmsson 60:-
Kommunala pensionsavsättningsbeslut.

05:76 Henry Bäck, Folke Johansson & Adiam Tedros 60:-
Ledarskap och lokalsamhälle i lokal politik – Fyra politiska initiativ i Göteborg och Stockholm i komparativ belysning.

05:75 Östen Ohlsson & Björn Rombach 60:-
Den friska organisationen.

05:74 Henry Bäck, Nina Granqvist, Siv Sandberg, Sundback 60:-
Svenskt och finskt i kommunerna.

5:73 Charlotta Ekman
Varför görs det ris i Åhus? Om mötet mellan näringslivspolitik och etableringsstrategi.

05:72 Sven Siverbo (red.) 60:-
Evolutionsteori för offentliga organisationer.

05:71 Nazem Tahvilzadeh 60:-
Minoritetsmedier i Göteborgs Stad. En studie om integration, makt och icke-beslut i stadspolitiken.

05:70 Sven Siverbo 60:-
Inkomstutjämning och kommunalekonomiska incitament

05:69 Andreas Ivarsson 60:-
På väg mot paradoxala resultat? En studie av möjligheter till ökad handlingskraft genom resultatstyrning av sektorsövergripande frågor inom statsförvaltningen med jämställdhetspolitiken som exempel.

05:68 Sofie Cedstrand 60:-
Idealism till salu? Om ideella organisationers strategival och dess demokratiska betydelse.

04:67 David Karlsson & Carina Andersson
84% män. Kvinnor och män i kurslitteraturen. 60:-

04:66 Björn Brorström & Sven Siverbo
Skattehöjning enda lösningen? Om ekonomiska problem och behov av avceremonialisering och självständighet. 60:-

04:65 Anders Falk
Varför lyckades Geriatriken? En fallstudie av två verksamhetsområdens implementering av balanserad styrkort inom hälso- och sjukvården. 60:-

04:64 Daniel Lindin & Josip Mrnjavac
Varför blir det detta pris? En studie i hur kommuner sätter sina tomtpriser. 60:-

04:63 Elisabeth Ravenshorst
Den sensuella organisationen . Ett perspektiv på kommuner och dess chefskap. 60:-

04:62 Katrin Söderlind
Målstyrning av grundskolan. En fallstudie i Partille kommun. 60:-

04:61 Henry Bäck och Maritta Soininen
Politisk annonsering eller nätverkande? Uppföljning och utvärdering av partiernas särskilda informationsinsatser till invandrarväljare vid 2002 års val. *60:--*
04:60 Anette Gustafsson
Vem är feminist? Om politiska könsideologier i svensk kommunpolitik. *60:-:-*
04:59 Henry Bäck
Av de många ett. Västra Götlandsregionens politiker. Partipolitiska och territoriella skiljelinjer *60:--*
04:58 Tobias Johansson
Kollision eller konfirmation? - Ett möte mellan transaktionskostnadsteorin och kommunal äldreomsorg. *60:--*
04:57 Anna Berg och Charlotta Fagring
Internationella reglers påverkan på kommunal redovisning -Ett resultat av anpassning eller anpassning som ett resultat *60:--*
04:56 Aida Alic och Pernilla Wallén
Centralisera mera? Hur organiseras inköpsfunktionen i en kommun för en bättre efterlevnad av LOU? *60:-*
03:55 Mats Lindblad
Perspektiv på europeisk integration i svensk riksdag. Jämförande analyser av riksdagsdebatterna om grundlagsändringarna 1994 och 2003 angående överlåtelse av beslutsrätt till EG/EU. *60:-*
03:54 Mia Davidsson
Kommunala upphandlare - En studie om hur de fattar beslut. *60:-*
03:53 Mats Bengtsson
Kvinnor och Män i lokalpolitiken. *60:-*
03:52 Peter Arkevåg, Björn Brorström, Carina Andersson och Tobias Johansson
För bra för för få - Årsredovisningar inom staten. *60:-*
03:51 Johan Berlin och Eric Carlström
Balans eller nonchalans? - En studie av kommuner som beviljats extra finansiellt stöd av staten. *60:-*
03:50 Roger Andersson
Praktisk kommunal upphandling. *60:-*
03:49 Carina Andersson med flera
Intervjuer. *60:-*
03:48 Kajsa Värna och Birgitta Örnfelt
Långlivade förvaltningschefer - strateger som verkar utan att synas. *60:-*
02:47 Paula Rodrigo Blomqvist
Från assimilation till separation. Den finska invandrargruppens krav på finskspråkig undervisning. *60:-*
02:46 Henry Bäck, Gunnar Gjelstrup, Folke Johansson, Jan Erling Klausen (red)
Lokal politik i storstad - stadsdelar i skandinaviska storstäder. *60:-*
02:45 Lena Andersson-Felé
När gamla vårdar ännu äldre ... *60:-*

02:44 Björn Brorström och Sven Siverbo
Framgångsrik vändning. 60:-
02:43 Ann-Charlotte Bengtsson och Eva-Britt Pettersson
Modell för kvalitetsmätning inom äldreomsorgen — Finns det något samband mellan kvalitet och kostnad? 60:-
02:42 Joacim Rydmark
Beslut under osäkerhet - En experimentell mikrovärldsstudie av metoder för att hantera osäkerhet vid ledning och beslutsfattande i komplexa och dynamiska miljöer. 60:-
02:41 Anna Holmqvist
Beslutsprocesser och investeringskalkyler i fastighetsbranschen. En jämförelse mellan allännyttiga och börsnoterade fastighetsbolag. 60:-
02:40 Carina Andersson
Tidens ekonomi. 60:-
02:39 Patrik Johansson
Vem tar notan? Skandaler i svensk offentlig sektor. 60:-
02:38 Conny Pettersson 60:-
Från Global idé till lokal praktik - Om näringspolitik för hållbar utveckling.
02:37 Gustaf Kastberg
Omsorg om Marknaden - En studie av hur reglerna på en offentlig marknad skapas och förändras. 60:-
01:36 David Karlsson
Sveriges kommunala kulturpolitiker. 60:-
01:35 Anders Björnsson
Systemskiften - En explorativ essä. 60:-
01:34 Henry Bäck, Sven Siverbo och Björn Brorström
Ny politisk organisation i Härryda och Stenungsund. 60:-
01:33 Maria Palm
Maxtaxa - en studie av nytt avgiftssystem inom den kommunala barnomsorgen. 60:-
01:32 Alexandra Jönsson
Den sociala dialogen i EU och jämställdheten i Europa. 60:-
01:31 Björn Brorström och Pär Falkman
Kommunal redovisning – teoriutveckling. 60:-
01:30 Niklas Theodorsson
Det lokalas uppror - Om aktionsgrupper i den kommunala demokratin. 60:-
00:29 Theresa Larsen
Kommunerna som arbetsgivare. 60:-
00:28 Björn Brorström
Kommunalekonomen - några funderingar om förutsättningar, förhållningssätt och professionell utveckling. 60:-
00:27 Östen Ohlsson & Björn Rombach
Organisationspyramiden och Buridans Åsna - en lagom teori. 60:-
00:26 Jenny Svärd
Bestående nätverk — en studie av den sociala dimensionens betydelse. 60:-

00:25 Lillemor Bergman och Virginia Leinen

Ekonomisk information i vården — en studie om styrmodellens påverkan på förhållningssättet till ekonomisk information. 60:-

00:24 Rolf Solli, Peter Demediuk and Rob Sims

Chief Finance Officer in local government — Sweden vs Australia. 60:-

00:23 J. Henrik Bergström

Hur ölskatterna sänktes — Om lobbning, pilsner och pluralism. 60:-

99:22 Björn Brorström

Institutioner och institutionell förändring Perspektiv, teori och tillämpning på kommunal utveckling. 60:-

99:21 Ylva Mühlenbock

När det lokala tar hand om det centrala Hur två kommuner omvandlar den statliga styrningen av skolan. 60:-

99:20 Malgorzata Erikson

Frihet inom rollen - den politiska ledningens betydelse för en kommuns utveckling i ett längre perspektiv. 60:-

99:19 Sven Siverbo

Kommuner och ekonomisk kris - en studie av kommuner som sökt extra finansiellt stöd av staten. 60:-

99:18 Pär Falkman

Statlig redovisning ur två perspektiv. 60:-

98:17 Anette Gustafsson, David Karlsson och Paula Rodrigo Blomqvist

Forskning att räkna med 60:-

98:16 Katarina Orrbeck

Finansiella rapporter och ekonomiska krav - politikernas perspektiv. 60:-

98:15 Björn Brorström och Rolf Solli

Ekonomistyrning har betydelse. slut

98:14 Björn Rombach

Nöjdhetsmätningar - en kritisk granskning av attitydundersökningar i sjukvården. slut

98:13 Björn Brorström, Henry Bäck, Sven Siverbo och Annika Svensson

Ingen nämnd - Stenungsunds modell för vitalisering av kommunalpolitiken. 60:-

98:12 Henry Bäck och Folke Johansson

Politisk decentralisering i skandinaviska storstäder. 60:-

98:11 Sven Siverbo

Kapacitet att handla? Om politisk styrning och omprövning av verksamhet på lokal nivå. 60:-

97:10 David Karlsson

Kommunerna och rättvisan. 60:-

97:9 Patrik Johansson och Jonas Persson (red)

KommunAktuellt nummer 5 1997 — sju betraktelser. 60:-

97:8 Björn Brorström och Bo Hallin

Varför är kommuner framgångsrika? En studie av framgångens kännetecken och orsaker. slut

97:7 Östen Ohlsson och Björn Rombach

Res pyramiderna. 60:-

97:6 Hasse Ekstedt och Stellan Malmer

Ränta är priset för att vänta - En analys av den kommunala kalkylräntan. 60:-

97:5 Björn Brorström, Rolf Solli och Östen Ohlsson
Minihandbok i utvärdering. *slut*
96:4 Anna Cregård och Patrik Johansson
89 % män – Vem skriver kurslitteraturen? *60:-*
96:3 Rolf Solli
Kommunalekonomen i imperfektum, presens, futurum eller i cyberspace. *slut*
96:2 Henry Bäck och Maritta Soininen
Invandrarna, demokratin och samhället. *60:-*
96:1 Björn Brorström och Björn Rombach
Kommunal förändringsobenägenhet. *60:-*