

## **Institutional theory based research for the study of management accounting change (2008-2018): A qualitative meta-synthesis**

Qualitative meta-synthesis is a new approach to aggregating research findings from multiple singular cases for theory development. Using the protocols of qualitative meta-synthesis tradition of summarizing and aggregating findings, this paper develops abstract theorizing of management accounting change for later use. Though a number of earlier research works has summarized common elements of institutional theory based research in management accounting change, this current study uses the systematic review tradition used in medicine, education and nursing sciences to improve the credibility of the reported synthesis. The key contribution of this study is a synergistic body of synthesis of different dimensions of institutional theory based qualitative research in management accounting change. Such a synthesis is superior to meaning, understanding, generalizability and validity gleaned from a single qualitative study in general and in the area of the study examined in this paper.