

Netnography in accounting and accountability research: methodological application and future directions

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Abstract

Purpose – This study reviews the use of netnography as a methodological approach within accounting and accountability research, focusing on how the method is operationalised in empirical studies. While netnography has gained increasing visibility in the field, limited attention has been paid to how its methodological foundations are translated into research practice.

Design/methodology/approach – The study adopts a methodological literature review to systematically analyse 41 accounting and accountability articles published between 2011 and 2026. Drawing on netnographic methodological principles, the review examines the diffusion of the method across time and journal outlets, as well as its role in research designs, data collection practices, types of data used, analytical approaches and degrees of researcher engagement.

Findings – Netnography has achieved a visible degree of legitimacy in accounting and accountability research, most often being positioned as a core methodological approach. However, its application remains selective. Studies rely predominantly on naturally occurring digital traces, favour passive observational approaches and frequently analyse data through familiar qualitative techniques, such as iterative coding, thematic analysis and interpretative reading. Even when netnography is presented as the main method, it is often combined with additional data sources or embedded in broader qualitative designs. Overall, the review suggests that netnography is productively established in the field, but its reflexive, participatory and multimodal potential remains only partially realised.

Practical implications – The review provides methodological guidance for scholars, especially emerging researchers and doctoral students, by identifying dominant practices and offering recommendations to strengthen the design, implementation and reporting of netnographic studies in accounting and accountability settings. It also identifies directions for future methodological development, particularly in relation to researcher engagement, the diversity of evidence mobilised and the temporal sensitivity of digital inquiry.

Originality/value – This study offers the first systematic methodological assessment of netnography in accounting and accountability research. By shifting attention from substantive topics to methodological practice, it identifies the dominant ways in which netnography has been enacted, clarifies areas of ambiguity and highlights opportunities for a more rigorous, reflexive and fully developed use of the method.

Keywords Netnography, Methodological literature review, Accounting research, Accountability, Digital methods, Qualitative research

Paper type Research article

1. Introduction

Methodological literature reviews (hereafter MLRs) are a specific form of literature review that focuses on and summarises methodological practices within a field of inquiry to offer recommendations for improved research practice (Aguinis *et al.*, 2023). By systematically examining the use of a specific method within a body of literature, MLRs evaluate its



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application and provide guidance for improving research design and execution. While still relatively infrequent, in accounting MLRs have examined how a specific research method is applied by accounting scholarship (Hiebl, 2023; Bedford and Speklé, 2018; Hiebl and Richter, 2018; Nitzl, 2016). The merit of these reviews is to chart methodological practices and formulate recommendations aimed at enhancing the rigour of research and avoiding methodological pitfalls. Their importance lies in their ability to move beyond description and actively shape research practice by clarifying appropriate uses of methods, identifying shortcomings and suggesting avenues for improvement. The growing relevance of MLRs is closely linked to the rapid expansion of academic research (Aguinis *et al.*, 2023). Like other fields, accounting research has experienced a significant increase in the volume and diversity of published studies, making it increasingly difficult for scholars to remain up to date and to navigate existing methodological approaches (Thelwall and Sud, 2022; Hiebl, 2023). In such a context, methodological reviews serve as guidance that help consolidate fragmented knowledge and support the future development of research practices.

This need is particularly acute in qualitative accounting research. While qualitative methods enable rich, context-sensitive insights, they are often characterised by flexibility, interpretive openness and highly complex processes that are difficult to standardise (Parker, 2008). As a result, methodological guidance is frequently perceived as abstract, ambiguous or even contradictory (Dai *et al.*, 2019). Qualitative researchers must therefore adapt and interpret general methodological principles when applying them in practice, engaging in processes of “translation” shaped by informal norms within the research community (Dai *et al.*, 2019, p. 27). This creates uncertainty regarding what constitutes rigorous application of qualitative methods and raises questions about consistency, transparency and comparability across studies. In this setting, MLRs become particularly valuable: by examining how methods are actually used in published research, they make implicit practices explicit, identify areas of ambiguity and provide more concrete guidance for researchers (Aguinis *et al.*, 2023; Hiebl, 2023).

These methodological challenges become even more salient in light of the profound transformations brought about by digitalisation. The digital landscape continues to expand, encompassing a vast network of interconnected technologies, devices and platforms – including the Internet, smartphones, social media and artificial intelligence – that increasingly shape contemporary life (Coyne, 2010; Elliott, 2019). Digital tools have become deeply embedded in everyday activities, transforming how individuals communicate, access information and interact with organisations. These developments are also reshaping economic, social and cultural processes, disrupting traditional industries, enabling new forms of interaction and redefining professional practices (Pencarelli, 2020). Within accounting, digitalisation is altering how accounting information is produced, disseminated and discussed, as well as how accountability relationships are enacted (Agostino *et al.*, 2022; Leoni, 2026). Given these transformations, there is a growing need for research approaches capable of capturing digital content, online interactions and virtual communities (Kozinets, 2015). In response, netnography has emerged as a prominent qualitative methodology specifically designed to study digital environments. Originally developed in marketing (Kozinets, 2002), netnography enables researchers to analyse online communities, user-generated content and digital interactions. It has since been adopted across various disciplines, including management and the social sciences and has more recently been introduced into accounting and accountability research (Kozinets, 2020; Costello *et al.*, 2017; Jeacle, 2021; Leoni, 2026). Yet, beyond these accounting-oriented contributions, limited attention has been paid to how netnography has actually been enacted in published accounting research.

However, the adoption of netnography in accounting research raises a set of methodological considerations that justify systematic examination. Indeed, the transfer of methods across disciplinary boundaries is not always straightforward. Methodological approaches are embedded within specific epistemological traditions and research contexts, and their application in new domains often involves processes of interpretation and adaptation.

In this respect, an MLR provides a useful means of examining how netnography has been mobilised within accounting research to address accounting-related phenomena. At the same time, the increasing digitalisation of accounting practices, professional interactions and educational environments suggests a growing relevance of methods capable of engaging with digital data and online contexts. Netnography offers one such methodological avenue. A systematic examination of its use in accounting can therefore contribute to understanding how scholars are approaching digital content and online interactions. More broadly, given that netnography is conceptualised as a qualitative methodology, by analysing how the method is employed in existing studies, an MLR can help clarify how it is positioned within the wider repertoire of qualitative methods in accounting.

Against this background, this paper conducts an MLR on the use of netnography in accounting and accountability research focusing on how the method is operationalised in empirical studies. Rather than focusing on substantive themes, the review concentrates on how the method is applied, examining the approaches adopted, the ways in which netnographic data are collected and analysed and the extent to which the methodology is employed in a manner consistent with its underlying principles. By synthesising existing applications, identifying methodological challenges and offering guidance for future use, the study aims to support the rigorous application of netnography and its further integration into accounting scholarship. In this sense, the paper shifts attention from the substantive promise of netnography to its practical methodological realisation in accounting and accountability research.

The remainder of the work proceeds as follows. First, an overview of netnography and a detailed explanation of the netnographic research approach and process are provided. The third section introduces the methodological literature review method, its scope and process. The subsequent section presents the findings of the review, focusing on how netnography is operationalised in accounting and accountability research in terms of data collection, analytical approaches, researcher engagement and its role within broader research designs. The following section develops methodological recommendations and identifies directions for future research. The paper concludes with a summary of the key insights and contributions.

2. Netnography: overview, method and process

2.1 *Introducing netnography*

Over the past two decades, netnography has emerged as a “new qualitative research methodology that adapts ethnographic research techniques to study the cultures and communities emerging through computer-mediated communications” (Kozinets, 2002, p. 62). As the name suggests, netnography is ethnographic research conducted in digital environments such as social media, blogs and online *fora*. While ethnography involves the physical immersion of the researcher in the field, with a participatory approach to culture, netnography entails immersion in digitally mediated social worlds (Kozinets and Gretzel, 2024) and the study of what Kozinets conceptualises as *technoculture* – the interwoven relationship between technology and social life (Kozinets, 2022).

Being grounded in the ethnographic tradition, netnography should first be understood in relation to its broader methodological roots. Ethnography has long been concerned with understanding culture, meanings, practices and social relations through sustained engagement with the field and sensitivity to the lived experiences of participants (Hammersley and Atkinson, 2019). Its strength lies not only in the techniques it employs, such as observation, participation, interviews and fieldnotes, but also in its interpretive orientation: the attempt to understand social worlds from within, while recognising the role of the researcher in producing situated knowledge (Clifford and Marcus, 1986). The growing relevance of digital technologies in modern society requires traditional ethnographers to rethink the boundaries of the field (Markham, 2016) and to make different assumptions (Hampton, 2017). However, digital ethnographers and netnographers are still expected to collect and tell social stories,

although through different means (Murthy, 2008), and to adopt direct observation, active participation, reflexivity and engagement (Forberg and Schilt, 2023).

From this perspective, netnography should not be understood as a departure from ethnography, but as one of its contemporary adaptations to social worlds increasingly mediated by digital technologies, while remaining preoccupied with immersion, context, meaning, reflexivity and ethics (Kozinets, 2002, 2015; Murthy, 2008; Markham, 2016; Hampton, 2017; Forberg and Schilt, 2023). Netnography can therefore be seen as part of a broader family of digital ethnographic approaches, while also offering a more operationalised and methodologically codified framework for studying digitally mediated cultures and communities.

Netnography first appeared in the fields of marketing and consumer research in the late 1990s (Kozinets, 1997), as a novel approach to studying the Internet and those engaging with the digital world. At the time, Web 1.0 or the Static Web, consisted primarily of read-only digital content, with limited user interaction. Online communities were still in their infancy, characterised by minimal digital communication and low user engagement. The advancement of digital technologies expanded Internet access and enhanced opportunities for digital interaction, ushering in the era of the Social Web (Web 2.0). During this period, users transitioned from passive consumers to active contributors of digital content, both producing and consuming information and engaging in digital communication (Ritzer and Jurgenson, 2010). The relentless evolution (and revolution) of the digital world will necessitate methodological adaptation, particularly with the growing use of visual platforms (i.e. TikTok, Instagram, Snapchat), the rise of artificial intelligence (i.e. ChatGPT) and the development of virtual reality. Netnography will continue to adapt to digital innovations, as it has already started to do. Indeed, early netnographic studies focused on online communities and forums, while more recent research has explored social networks such as Twitter, Facebook and Amazon.

Since its initial formulation, netnography has evolved significantly. It is no longer merely an adaptation of ethnography to online contexts, but a distinct methodological approach with its own principles, practices and epistemological foundations (Kozinets, 2015). Contemporary netnography combines participant observation with the analysis of digital traces, online interactions and multimedia content, recognising that social media environments generate rich, naturally occurring data that differ fundamentally from offline settings. As such, netnography occupies a position between traditional qualitative inquiry and emerging digital research approaches, requiring both ethnographic sensitivity and methodological adaptation (Kozinets, 2015).

More recent developments further extend the scope of netnography. As highlighted by Kozinets and Gambetti (2021), digital environments are not static but continuously evolving, shaped by new platforms, algorithms and forms of interaction. Netnography has therefore become a flexible and adaptive methodology, capable of responding to emerging technocultural phenomena such as influencer cultures, algorithmic mediation, artificial intelligence and immersive digital environments. A key aspect of this evolution is the recognition that netnography is not simply about analysing online content but about producing “thick description” of technocultural practices (Kozinets, 2020) – interpreting not only what is communicated online but what it means within specific cultural contexts. This interpretive orientation distinguishes netnography from purely computational or big data approaches, emphasising the role of the researcher as an instrument of analysis and the importance of contextual, reflexive understanding. In this sense, netnography also differs from forms of digital research that treat online materials primarily as archival texts or datasets (Hampton, 2017; Forberg and Schilt, 2023). Its ethnographic value depends on the researcher’s capacity to interpret digital traces in relation to the cultural practices, platform conditions, interactions and meanings through which they are produced (Markham, 2016; Kozinets, 2020).

Although initially rooted in marketing and consumer research, netnography has been widely adopted across disciplines, including management, education, health, tourism and

accounting (Wiles *et al.*, 2013; Costello *et al.*, 2017). This is unsurprising, given that the expansion of digital communication has transformed not only consumer behaviour but also institutional practices, professional interactions and societal structures more broadly (Kozinets, 2020). The methodology's success lies in its practical advantages and flexibility when researching the digital realm, as well as its capacity to explore practices, rituals, hierarchies and structures influenced and generated by digital technologies. Consequently, netnography offers a valuable methodological lens for examining how accounting practices, accountability mechanisms and calculative processes are constructed and negotiated in digital spaces.

In accounting, netnography made its debut in 2011 with the pioneering study by Jeacle and Carter (2011), which examined user-generated reviews on TripAdvisor. This study was significant in demonstrating that accounting-related practices – such as evaluation, ranking and accountability – are increasingly embedded in digital platforms and shaped by user interactions. It also illustrated the potential of netnography to explore emerging forms of calculative practices beyond traditional organisational settings. As such, netnography not only provides a methodological tool for studying digital phenomena but also opens new avenues for understanding the evolving nature of accounting in a digitalised society. Considering the wider digital ethnography literature, accounting's engagement with netnography remains relatively recent and selective. This creates an opportunity not only to document how accounting scholars have used the method, but also to reflect critically on how accounting research might learn from other disciplines where digital ethnographic approaches have been more extensively debated, particularly in relation to immersion, participation, ethics, multimodality, researcher presence and the relationship between online and offline social worlds.

2.2 Netnography in action: approach and process

Ethnography, a widely recognised anthropological research method, is commonly applied in fields such as sociology, cultural studies, consumer research and even accounting (Dey, 2017). It involves immersive participant observation within a specific cultural setting, requiring researchers to practice reflexivity. The objective is to interpret human behaviour within its social and historical contexts. In contrast, netnography is a digital adaptation of ethnography that retains its core interpretive principles while incorporating greater flexibility, responsiveness and methodological plurality (Kozinets, 2019). Although it shares the fundamental aim of understanding social practices within their cultural context, netnography operates within networked and technologically mediated environments, where interactions are recorded, archived and shaped by platform-specific affordances (Kozinets, 2015).

With regard to the approach that a netnographic analysis can take, it is worth remembering that netnography is characterised by immersion in technocultural contexts. However, such immersion can take different degrees of engagement that shape the approach adopted by the researcher. The researcher can engage with online environments according to three different approaches of engagement: (1) passive, (2) active or (3) reflexive. In detail, a (1) *passive approach* involves unobtrusive observation of online interactions, where researchers analyse naturally occurring digital traces without directly engaging with participants. This mode is particularly suited to contexts where researcher intervention may disrupt interactions or where ethical considerations favour non-intrusiveness. An (2) *active approach* entails direct engagement with participants, such as interacting within online communities, conducting interviews or participating in discussions. Such engagement enables deeper contextualisation of meanings and practices but also requires careful ethical consideration regarding researcher disclosure and potential influence on the field. Finally, a more (3) *reflexive approach* emphasises the role of the researcher as an embedded interpreter, incorporating immersion journals and critical self-reflection to account for how interpretations are shaped through engagement with the field and by the researcher's positionality.

The other important aspect of conducting a netnographic analysis is following a clear process. Kozinets' early framework (2002) identifies five key stages of netnographic research – (1) *entrée*, (2) data collection and analysis, (3) interpretation, (4) ethics and (5) member checks. While these stages remain foundational, subsequent developments emphasise that netnography should be understood as an iterative and adaptive process rather than a linear sequence of steps (Kozinets, 2020; Kozinets and Gretzel, 2024). Given netnography's inherently flexible nature, these five steps serve as guiding principles rather than a rigid methodology (Costello *et al.*, 2017).

The (1) *entrée phase* involves the formulation of research questions and the identification of appropriate digital field sites. This requires careful consideration of the relevance, activity level and cultural richness of online environments, as well as their alignment with the research objectives. Given the fragmented and multi-sited nature of digital interactions, *entrée* may involve selecting multiple platforms or communities and developing familiarity with their norms, communicative practices and technological affordances.

The (2) *data collection and analysis phase* encompasses the gathering of digital traces and their preliminary interpretation. Two primary data types are collected: (a) direct content from the digital platform, including discussions, comments and posts and (b) the researcher's reflective notes, which capture contextual observations and personal insights. The first type of data is easily accessible, as online content can be copied or downloaded. Early netnographic studies primarily relied on text-based data, but modern approaches incorporate multimedia elements such as images, videos and infographics. However, the vast volume of digital content can lead to information overload. To mitigate this, researchers can use keyword searches or categorise data into relevant and irrelevant segments early in the process. The second type of data consists of reflective notes, often compiled in an immersive journal, where researchers document their observations, interpretations and emotional responses to the online environment. These notes help contextualise the primary data and offer deeper insights into the digital culture being studied (Kozinets and Gretzel, 2024). While optional, they enhance the depth of the analysis and aid in uncovering underlying meanings in digital communication. It is up to the researcher to decide whether to include them in the analysis.

Once the data are collected, analysis involves interpreting the content within its digital and cultural context. At this stage, researchers may adopt passive, active or reflexive modes of engagement, depending on the research design and may also employ complementary analytical techniques to support the organisation and interpretation of large or complex datasets. Since online interactions often lack depth and clarity, researchers must engage with digital users or revisit archived content to enhance understanding. Following specific user interactions over time or conducting follow-up interviews can provide additional context and elevate the analysis from descriptive to interpretive (Kozinets, 2019). Given the volume of textual data, software tools like NVivo or Atlas.ti can assist with coding and organising content. However, coding should not replace interpretation, which remains a critical analytical step (Kozinets, 2002).

The (3) *interpretation phase* involves the development of culturally embedded meanings from the data. This stage is central to netnography, as it moves beyond descriptive accounts to provide "thick" interpretations of social practices within their technocultural context (Kozinets, 2020). This stage distinguishes netnography from traditional ethnography, as it does not directly analyse individuals but instead reconstructs and interprets online conversations and behaviours within their specific digital context. Researchers must remain aware of the limitations of digital data interpretation, as generalising findings from a specific online community can be challenging. While netnographic insight is fundamentally interpretive and grounded in contextual understanding, researchers may choose to complement it with additional analytical approaches, such as thematic analysis, discourse analysis or even computational tools for managing large datasets. Importantly, such techniques do not replace the interpretive core of netnography but rather support it, particularly when dealing with large volumes or complex forms of digital data. Conversely, netnography can also

be conducted without formalised analytical procedures, relying instead on deep, reflexive interpretation consistent with ethnographic traditions.

The (4) *research ethics phase* permeates all stages of the study rather than constituting a discrete step. Netnography raises specific ethical challenges concerning privacy, consent, anonymity, disclosure and the blurred boundaries between public and private online spaces (Sharf, 1999; Boehlefeld, 1996; Murthy, 2008). Thus, public accessibility should not be confused with ethical availability: researchers must make context-sensitive decisions about how digital traces are accessed, used, anonymised, quoted and represented, particularly where participants may be searchable, identifiable, vulnerable or unaware that their online contributions could be used for academic research (Kozinets, 2020; Kozinets and Gambetti, 2021; Hampton, 2017; Kozinets and Gretzel, 2024). In this sense, ethics is not merely a procedural requirement but a constitutive feature of netnographic inquiry, reflecting its immersive, interpretive and human-centred character. In practice, netnographers should document how they selected online sites and traces, whether and how they disclosed their presence, how they protected confidentiality and how they assessed potential harms in reporting findings (Kozinets, 2020; Kozinets and Gambetti, 2021; Kozinets and Gretzel, 2024).

Finally, the (5) *member checks phase* involves engaging with participants to validate interpretations and enhance the credibility of the findings. In digital contexts, this may be facilitated through direct interaction with community members or through feedback mechanisms embedded within online platforms. However, its application varies depending on the level of researcher engagement and the feasibility of accessing participants. Incorporating member validation not only strengthens the reliability of the findings but also fosters ethical integrity by involving participants in the research process.

3. Methodological literature review: rationale and research design

3.1 Purpose, scope and value of methodological literature reviews

A MLR constitutes a distinct form of research synthesis focused on a “specific research method applied to a specific research field” (Hiebl, 2023, p. 315). Its primary objective is to examine an existing methodological practice, identify challenges and limits in its application and provide recommendations for improving research design, data collection, analysis and reporting (Aguinis *et al.*, 2023; Hiebl, 2023). In this sense, MLRs are not merely descriptive exercises but also normative and developmental, as they contribute to shaping research practice by clarifying appropriate uses of methods, identifying shortcomings and suggesting avenues for improvement. Such reviews are methodological practices that summarise existing knowledge and provide recommendations for improving researchers’ methodological repertoires, helping identify and reduce questionable research practices and revealing knowledge gaps that can support both methodological and substantive innovation (Aguinis *et al.*, 2023).

The relevance of MLRs is growing due to the rapid expansion of academic research and the increasing complexity of research methods. As knowledge production accelerates, it becomes more difficult for scholars to remain up to date, evaluate methodological choices critically and identify unresolved problems in research practice (Aguinis *et al.*, 2023). In this context, MLRs serve as an important organising device, allowing dispersed methodological insights to be consolidated and rendered more cumulative (Aguinis *et al.*, 2023; Hiebl, 2023). They are particularly valuable for early career scholars, who often need support in navigating crowded literatures, recognising methodological pitfalls and developing a stronger awareness of how methods are enacted in published research (Aguinis *et al.*, 2023).

Following the best-practice recommendations of Aguinis *et al.* (2023, p. 57–58), a robust MLR should include four main components. First, a strong MLR should clearly establish the motivation for the review (1), showing why the methodological issue matters and what confusion, misuse or unresolved problem justifies further scrutiny. Second, it should define the

scope of the review (2) explicitly, clarifying whether the review offers a broad overview or addresses a narrower methodological issue within a particular field. Third, it should ensure transparency and replicability (3) by reporting how the literature was identified, selected, coded and analysed, as well as how the final recommendations were developed. Fourth, it should aim for readability and usability (4), so that its recommendations can effectively guide producers, evaluators and users of research. In this sense, the value of an MLR depends not only on the relevance of the methodological issue under review but also on the clarity, transparency and practical usefulness of the review itself.

MLRs are particularly relevant in accounting research, where method-focused guidance remains comparatively limited (Hiebl, 2023) and no specialist outlet focusing strictly on research methods exists in the field. Although review-centric work is becoming more visible in accounting (Hiebl, 2023), methodological reviews in accounting research remain comparatively scarce. However, MLRs may result in a distinct and promising use case of literature reviews in accounting to examine how a specific research method is applied within the field, identify shortcomings and derive suggestions for improved practice. Such reviews are especially valuable when relatively new methods emerge or when existing methods are applied unevenly because they can help chart more robust uses of the method and avoid methodological pitfalls (Hiebl, 2023). This need is particularly acute in qualitative accounting research, where studies often provide rich and contextually embedded findings that are more difficult to compare (Parker, 2008) and methodological guidance appears scarce (Dai *et al.*, 2019), making explicit methodological reflection all the more important.

3.2 Review design and analytical process in this study

Following the best-practice recommendations by Aguinis *et al.* (2023), the four components to develop a rigorous methodological literature review are included in this study.

First, the review is motivated (1) by the growing but scattered use of netnography in accounting research, the limited methodological guidance available in qualitative accounting research and the absence of a systematic assessment of how netnography has actually been operationalised in empirical accounting and accountability studies.

Second, as the scope (2) of this review is to capture the use of netnography within accounting and accountability research as comprehensively and systematically as possible, the data selection has been organised accordingly. The article selection was designed to be as inclusive as possible within the accounting and accountability scholarship while ensuring quality and relevance. To this end, a protocol (Massaro *et al.*, 2016; Scandura and Williams, 2000) has been developed to illustrate the selection process of the articles for the review (Figure 1). To select the articles, a keyword search using the term “*netnograph**” was conducted in the “all fields” category within the Scopus database [1]. The search was restricted to journals included in the 2024 Association of Business Schools (ABS) journal ranking list under the accounting category, in order to ensure the quality and disciplinary relevance of the sample. This initial search yielded a total of 74 articles.

A screening process was then undertaken in two stages. In the first stage, the abstracts and, where necessary, the full texts of the articles were examined to assess their relevance to accounting and accountability research. This led to the exclusion of 11 articles that were considered off-topic, as they addressed areas such as information technology or other domains not directly related to accounting or accountability. In the second stage, the remaining articles were evaluated to determine whether netnography was actually employed as a research methodology. This stage resulted in the exclusion of a further 21 articles that merely mentioned netnography without applying it, including editorials and review papers. Among these remaining 42 articles, one study (Jeacle, 2021) is methodological in nature, providing an overview and discussion of netnography as a research approach in the accounting field; thus, it is excluded from the analysis, as it is not employing the methodology. The final sample

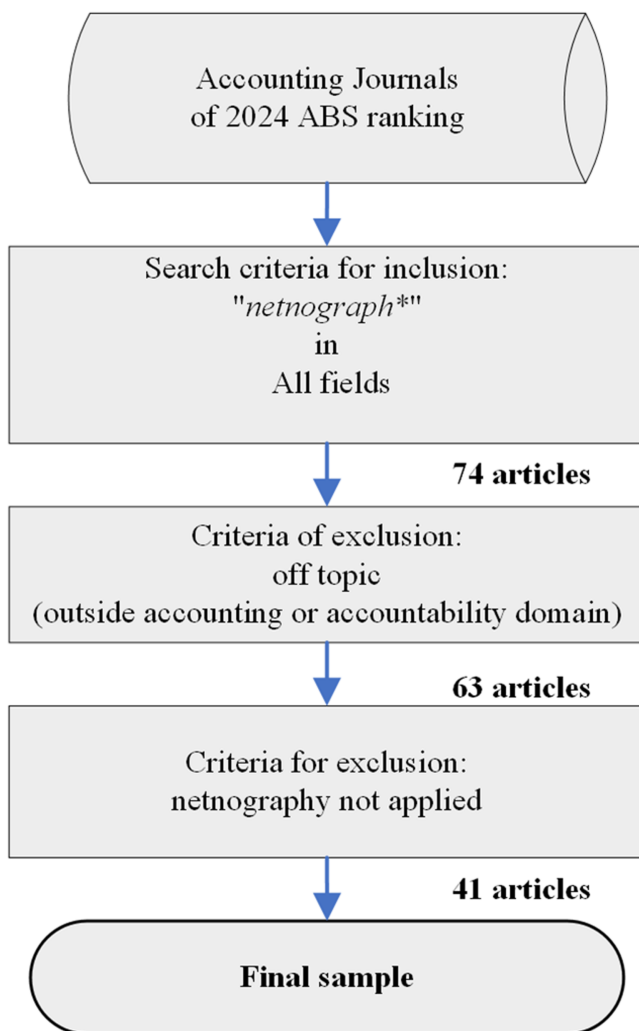


Figure 1. Article selection protocol

consists of 41 articles that explicitly employ netnography within accounting and accountability research.

Third, to grant transparency and replicability (3) in the review of the data, a structured process of subsequent steps has been established (Aguinis *et al.*, 2023). To this end, an analytical process was laid out to review the 41 selected articles focused on how netnography is methodologically operationalised in accounting and accountability research and followed a sequence of structured steps. First, each article was read in full by the author and a research assistant independently in order to ensure analytical rigour and reduce subjectivity in the coding process. Second, for each paper, a set of predefined methodological characteristics was identified and recorded. These included:

- (1) the role of netnography within the whole research design and data collection methods;

- (2) the type of data used;
- (3) the data analysis methods; and
- (4) the degree of researcher engagement (passive, active, reflective or mixed); and

After independently coding the articles, the author and research assistant compared their results and discussed any discrepancies. This process led to the refinement of coding categories and ensured consistency in the interpretation of methodological features across the sample. Through this iterative harmonisation process, a shared coding framework was established, which enabled the identification of patterns, variations and recurring configurations in the application of netnography.

Finally, readability and usability (4) are addressed by organising the review around clearly identifiable methodological dimensions and by translating the findings into practical recommendations that can guide future researchers in the design, implementation and reporting of netnographic studies in accounting and accountability research. In particular, the insights from the analysis were synthesised into aggregated findings, allowing for the identification of dominant methodological patterns, shortcomings in the use of netnography and the development of evidence-based recommendations.

4. Netnography in accounting research: results from the methodological literature review

4.1 Diffusion of netnography in accounting research

The initial analysis of the sample articles maps the temporal and outlet distribution of netnographic studies in accounting and accountability research over the period 2011–2026 (Figures 2 and 3). At a broad level, the pattern is one of emergence rather than consolidation. The first identified contribution appears in 2011 and is followed, for much of the subsequent decade, by a sparse and irregular publication trajectory (Figure 2). Netnography is therefore not entering accounting research as a rapidly diffusing methodological wave. Rather, it appears to have travelled slowly into the field, surfacing intermittently before gaining greater visibility from 2019 onwards. The years 2021–2024 display a more sustained level of output, suggesting that the method is attracting increasing attention. Even so, the overall pattern remains one of modest uptake. This is noteworthy given the intensification of digital platforms, online interactions and algorithmic mediation across accounting, accountability,

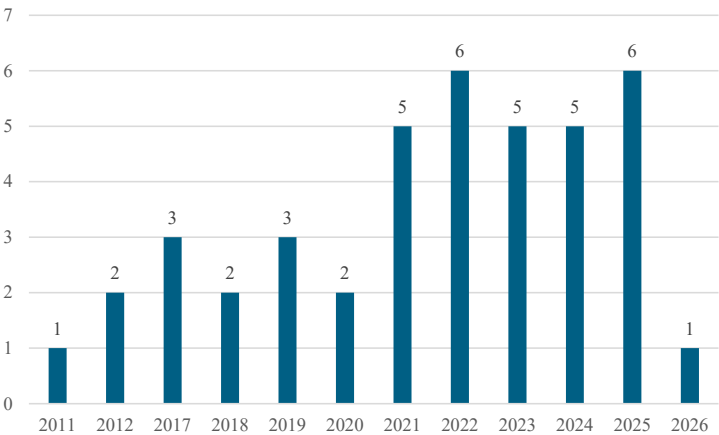


Figure 2. Temporal distribution of sample articles

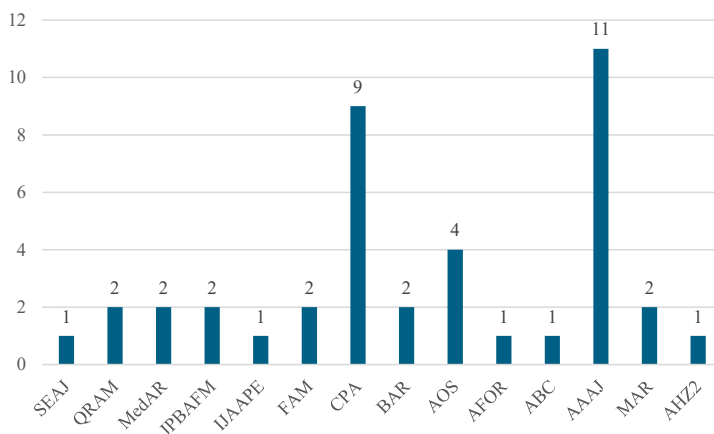


Figure 3. Distribution of articles by publication outlet

professional work and education. Put differently, the growth of digitally mediated social life has not been matched by a commensurate expansion in the use of netnography within accounting research. At this stage, therefore, netnography appears less as an established methodological repertoire than as an emergent and still selectively mobilised approach. This suggests that, while accounting research has become increasingly interested in digital phenomena, it has been more cautious in adopting a method specifically designed to study digitally mediated cultures and practices.

This gradual trajectory is significant for at least two reasons. First, it suggests that the adoption of netnography in accounting has not been automatic, despite the increasing relevance of digital settings to accounting and accountability processes. The method's development seems to depend not only on the existence of digital phenomena "out there" but also on the willingness of accounting researchers and journals to recognise online spaces as legitimate field sites and digitally mediated traces as meaningful empirical material. Second, the pattern points to a possible lag between substantive digital transformation and methodological response. Accounting researchers have become increasingly attentive to platforms, ratings, social media, apps and digitally mediated forms of governance, yet the methodological infrastructure for studying such developments appears to remain in formation. In this respect, although accounting research is increasingly concerned with digital phenomena, the adoption of netnography as a method for studying them has remained comparatively slow and selective.

The outlet distribution reinforces this reading (Figure 3). The identified studies are dispersed across a relatively wide range of journals, but publication is concentrated in a limited number of outlets. *Accounting, Auditing and Accountability Journal* and *Critical Perspectives on Accounting* account for the largest share of publications, followed by *Accounting, Organizations and Society*. Other journals, including *Accounting Forum*, *Accounting History*, *Management Accounting Research*, *Financial Accountability & Management* and *British Accounting Review*, feature more occasional contributions. This distribution suggests that netnography has not yet acquired a singular methodological "home" within accounting research. Instead, it appears most readily in journals that have historically been more open to qualitative, interpretive and critical scholarship and, importantly, to work that stretches conventional boundaries around what counts as accounting-related empirical material. The method therefore appears to circulate most easily in parts of the field where interpretive openness is already established.

This pattern is important because it indicates that receptiveness to netnography may be structured less by the method itself than by broader editorial and intellectual orientations within the field. Journals such as AAAJ, CPA and AOS have long provided space for research that engages with cultural processes, accountability relations, technologies, everyday practices and marginal or unconventional sites of accounting. It is therefore not surprising that netnographic work has found a foothold there. At the same time, the uneven distribution across outlets may also suggest that digital qualitative methods are still being differentially valued across the accounting journal landscape. Netnography seems to circulate where interpretive openness already exists, rather than having normalised itself across the field as a whole.

Taken together, the temporal distribution and the outlet pattern suggest that netnography in accounting and accountability research appears to rest on a relatively small cluster of influential studies, travel through journals already sympathetic to interpretive and critical work and develop more through substantive deployment than through explicit methodological codification. Although dedicated methodological contributions have begun to emerge (e.g. Jeacle, 2021; Leoni, 2026), explicit reflection on how netnography should be adapted, enacted and evaluated in accounting research remains comparatively limited. Furthermore, the evidence points to a pattern of diffusion that is still uneven. This combination makes a methodological literature review especially pertinent because it allows us to move beyond simply recognising netnography's presence and towards a more critical assessment of how the method has been understood, adapted and enacted within accounting and accountability research.

4.2 Methodological characteristics of netnography in accounting research

4.2.1 Role of netnography in the research design and data collection methods. A first methodological characteristic concerns the role assigned to netnography within the overall research design, which has a direct impact on the way data are collected. In the final sample, netnography is positioned as a core method in 28 papers (68%), while 13 studies (32%) use it in a complementary role. This indicates that netnography is more often presented as the principal methodological route through which the digital field is accessed, and data are collected. This result signals a degree of confidence in the method within accounting and accountability research, as in a substantial proportion of studies, netnography is treated as the main methodological lens for investigating digital interactions, communities, platform practices and forms of accountability. At the same time, the distribution also suggests that almost one-third of the sample still positions netnography in a supporting or complementary role.

While several studies position netnography as the main methodological lens (Table 1), they are found to use it for addressing one of two broad purposes. In some cases, netnography is used to investigate accounting and accountability practices within specific digital settings, such as online communities (Jeacle and Carter, 2011; Chapman *et al.*, 2021), sharing economy platforms (Leoni and Parker, 2019) or social media (Begkos and Antonopoulou, 2020). In other cases, it is used to investigate more traditional accounting themes through data drawn from digital sources, for instance professional identity (Guo, 2018), community perceptions (La Torre *et al.*, 2022; Masiero *et al.*, 2023; Polzer and Goncharenko, 2022) or public responses to accounting-related issues as expressed through forums, social media or online reviews (Tomo, 2023; Polzer and Öner, 2025; Yu, 2021). As a result, netnography enables both the study of specifically digital accounting phenomena and the reinterpretation of established accounting concerns through new forms of digitally mediated evidence.

These core netnographic studies are supported only by evidence that is sourced from the digital field as per the netnographic process (Kozinets, 2015). Such evidence can be quite extensive, as it comprises digital contents, notes from the researcher's observation of and immersion in the digital environment, digitally sourced documents, videos or audios, as well as a combination of these. For instance, Al-Htaybat and von Alberti-Alhtaybat (2022) combine online reviews, online documents and netnographic observation; Fortin and Pimentel (2024)

Table 1. Synthesis of the results from the methodological literature review

Authors	Title	Year	Journal	Role of netnography	Data collection method	Used data	Data analysis method	Researcher's engagement
Alberti C.T.; Morris L.	Online Toxic Communication about the Accounting Academic Job Market	2024	AHZ	Complementary	Netnography + Other	· Online forum posts and comments · Survey data	Iterative qualitative coding	Passive
Aleksandrov E.; Bourmistrov A.; Grossi G.	Participatory budgeting as a form of dialogic accounting in Russia: Actors' institutional work and reflexivity trap	2018	AAAJ	Complementary	Netnography + Other	· Netnographic observation · Online documents · Online videos · Interviews	Interpretive case study analysis	Passive
Alharthi A.; Cortese C.; Moerman L.; Tanima F.	Surveillance capitalism in the middle east retail sector	2022	CPA	Core	Netnography ONLY	· Online documents · Netnographic direct participation	Iterative qualitative coding	Active + Passive
Al-Htaybat K.; von Alberti-Alhtaybat L.	Enhancing delivery: algorithms supporting performance management in the logistics sector	2022	GRAM	Core	Netnography ONLY	· Online reviews · Online documents · Netnographic observation	Iterative qualitative coding	Passive
Aung M.; Bahramirad S.; Burga R.; Hayhoe M.-A.; Huang S.; LeBlanc J.	Sense-making Accountability: Netnographic Study of an Online Public Perspective	2017	SEAJ	Core	Netnography ONLY	· Netnographic observation · Social media posts and comments	Iterative qualitative coding	Passive

(continued)

Table 1. Continued

Authors	Title	Year	Journal	Role of netnography	Data collection method	Used data	Data analysis method	Researcher's engagement
Begkos C.; Antonopoulou K.	Measuring the unknown: Evaluative practices and performance indicators for digital platforms	2020	AAAJ	Core	Netnography ONLY	· Netnographic observation	Iterative qualitative coding	Passive
Bialecki M.; O'Leary S.; Smith D.	Judgement devices and the evaluation of singularities: The use of performance ratings and narrative information to guide film viewer choice	2017	MAR	Complementary	Netnography + Other	· Netnographic observation · Interviews	Iterative qualitative coding	Passive
Chapman C.; Chua W.F.; Fiedler T.	Seduction as control: Gamification at Foursquare	2021	MAR	Core	Netnography ONLY	· Website contents · Academic literature	Iterative qualitative coding	Passive
Chelli M.; Himick D.	Constructing housing literacy through financial literacy	2024	CPA	Core	Netnography ONLY	· Online forum posts and comments · Netnographic observation	Iterative qualitative coding	Passive
Chelli M.; Himick D.	Infrapolitical resistance to management control in the home workplace	2026	AOS	Core	Netnography ONLY	· Online forum posts and comments	Iterative qualitative coding	Passive
Detzen D.; Löhlein L.	Valuing soccer players: on the valuation dynamics of an online user community	2024	AAAJ	Core	Netnography ONLY	· Netnographic observation · Online forum posts and comments	Thematic analysis	Passive

(continued)

Table 1. Continued

Authors	Title	Year	Journal	Role of netnography	Data collection method	Used data	Data analysis method	Researcher's engagement
Finau G.; Scobie M.	Old ways and new means: Indigenous accountings during and beyond the pandemic	2022	AAAJ	Core	Netnography ONLY	· Social media posts and comments · Researcher's notes and reflections	Thematic analysis	Passive + Reflexive
Fortin M.; Pimentel E.	Bitcoin: An accounting regime	2024	CPA	Core	Netnography ONLY	· Public Emails · Online documents · Online forum posts and comments	Iterative qualitative coding	Passive
Goncharenko G.; Khadaroo I.	Disciplining human rights organisations through an accounting regulation: A case of the 'foreign agents' law in Russia	2020	CPA	Core	Netnography ONLY	· Social media posts and comments · Newspapers articles · Regulation · Organisational website contents · Press releases	Thematic analysis	Passive
Goncharenko G.	The accountability of advocacy NGOs: insights from the online community of practice	2019	AFOR	Core	Netnography ONLY	· Social media posts and comments	Iterative qualitative coding	Passive

(continued)

Table 1. Continued

Authors	Title	Year	Journal	Role of netnography	Data collection method	Used data	Data analysis method	Researcher's engagement
Goncharenko G.	In the spotlight: Rethinking NGO accountability in the #MeToo era	2023	CPA	Core	Netnography ONLY	· Social media posts and comments · Newspapers articles · Podcasts · Organisational website contents · Press releases	Discourse analysis	Passive
Guo K.H.	The odyssey of becoming: Professional identity and insecurity in the Canadian accounting field	2018	CPA	Core	Netnography ONLY	· Online forum posts and comments · Netnographic observation	Iterative qualitative coding	Passive + Reflexive
Herd K.	“It is coming home to Rome” – social engagement and creativity in reactions to England national football team losing Euro 2020	2024	AAAJ	Core	Netnography ONLY	· Social media posts and comments	Interpretative analysis	Reflexive
Hogarth K.; Lodhia S.; Kaur A.; Stone G.	Social media usage for sustainability reporting: a study of the Top 50 Australian companies	2025	MedAR	Core	Netnography ONLY	· Netnographic observation · Social media posts and comments	Content analysis + thematic analysis	Passive

(continued)

Table 1. Continued

Authors	Title	Year	Journal	Role of netnography	Data collection method	Used data	Data analysis method	Researcher's engagement
Hoque Z.; Mai K.; Ozdil E.	Accounting as rhetorical devices during the COVID-19 pandemic: evidence from Australian universities	2021	JPBAFM	Core	Netnography ONLY	· Organisational website contents · Online documents	Nvivo thematic analysis	Passive
Jeacle I.; Carter C.	In TripAdvisor we trust: Rankings, calculative regimes and abstract systems	2011	AOS	Core	Netnography ONLY	· Netnographic observation · Website reviews and ratings	Interpretative analysis	Passive
Jeacle I.	Constructing audit society in the virtual world: the case of the online reviewer	2017	AAAJ	Core	Netnography ONLY	· Netnographic observation · Website reviews and ratings	Iterative qualitative coding	Passive
La Torre M.; Di Tullio P.; Tamburro P.; Massaro M.; Rea M.A.	Calculative practices, social movements and the rise of collective identity: how #istayathome mobilised a nation	2021	AAAJ	Core	Netnography ONLY	· Netnographic observation · Social media posts and comments	Text mining via machine learning tools Iterative qualitative coding	Passive
(continued)								

Table 1. Continued

Authors	Title	Year	Journal	Role of netnography	Data collection method	Used data	Data analysis method	Researcher's engagement
Leoni G.; Parker L.D.	Governance and control of sharing economy platforms: Hosting on Airbnb	2019	BAR	Core	Netnography ONLY	· Organisational website contents · Netnographic observation · Netnographic direct participation · Memebbers' check	Iterative qualitative coding	Active + Passive
Masiero E.; Leoni G.; Bagnoli C.	Account(share)ability through social media during the COVID-19 emergency: the case of universities	2023	MedAR	Core	Netnography ONLY	· Netnographic observation · Social media posts and comments	Iterative qualitative coding	Passive
McDaid E.; Free C.	Stories of resistance: The role of online forums in response to Uber's algorithmic management	2025	CPA	Complementary	Netnography + Other	· Online forum posts and comments · Social media posts and comments · Netnographic observation · Interviews	Nvivo iterative qualitative coding	Passive

(continued)

Table 1. Continued

Authors	Title	Year	Journal	Role of netnography	Data collection method	Used data	Data analysis method	Researcher's engagement
McDaid E.; Boedker C.; Free C.	Close encounters and the illusion of accountability in the sharing economy	2019	AAAJ	Complementary	Netnography + Other	· Netnographic observation · Online forum posts and comments · Interviews	Nvivo iterative qualitative coding	Passive
Melnyk V.; Iermolenko O.; Cordery C.	Unfolding crowd-based accountability of a charity fund during the war	2025	FAM	Complementary	Netnography + Other	· Online forum posts and comments · Online videos · Interviews	Thematic analysis	Passive
Miley F.; Read A.	Jokes in popular culture: The characterisation of the accountant	2012	AAAJ	Core	Netnography ONLY	· Online community posts and comments	Interpretative analysis	Passive
Morinière A.; Georgescu I.; Matilda Bez S.	Do Google Reviews matter for doctors? Unpacking online emotional accountability on a digital platform	2025	CPA	Complementary	Netnography + Other	· Online reviews and responses · Interviews	Iterative qualitative coding	Passive
Nagirikandalage P.; Kooli K.; Binsardi A.	Exploring the evolvement of environmental management accounting practices for achieving SMEs' sustainability in an emerging economy	2023	IJAAP	Complementary	Netnography + Other	· Social media posts and comments · Blogs · Interviews	Nvivo Thematic analysis	Passive

(continued)

Table 1. Continued

Authors	Title	Year	Journal	Role of netnography	Data collection method	Used data	Data analysis method	Researcher's engagement
Nikidehaghani M.; Mehmet M.; Clarke R.J.	COVID-19 JobKeeper policy: Accounting for 'many voices' in the community	2025	BAR	Core	Netnography ONLY	· Netnographic observations · Social media posts and comments	Iterative inductive coding	Passive
Polzer T.; Goncharenko G.	The UK COVID-19 app: The failed co-production of a digital public service	2022	FAM	Core	Netnography ONLY	· Social media posts and comments	Iterative inductive coding	Passive
Polzer T.; Öner S.	Digital Accountability in Collaborative Public Governance in Times of Crisis: Analysing the Debate in a Polarized Social Forum	2025	ABC	Core	Netnography ONLY	· Social media posts and comments	Nvivo content analysis Gioia method	Passive
Samkin G.	Positioning Prem Sikka's academic activism in the third space	2023	AAAJ	Complementary	Netnography + Other	· Newspaper articles · Social media posts and comments	Content analysis via a machine learning tool Thematic analysis	Passive
Scott S.V.; Orlikowski W.J.	Reconfiguring relations of accountability: Materialization of social media in the travel sector	2012	AOS	Complementary	Netnography + Other	· Online reviews · Netnographic observation · Online documents · Interviews	Interpretative analysis	Passive
Tomo A.	'Angry accountants': Making sense of professional identity crisis on online communities	2023	CPA	Core	Netnography ONLY	· Netnographic observations · Social media posts and comments	Iterative qualitative coding	Passive

(continued)

Table 1. Continued

Authors	Title	Year	Journal	Role of netnography	Data collection method	Used data	Data analysis method	Researcher's engagement
Träskman T.	Smartness and thinking infrastructure: an exploration of a city becoming smart	2022	JPBAFM	Complementary	Netnography + Other	· Archival organisational documents · Interviews · Netnographic observation · Netnographic direct participation	Iterative abductive coding	Passive + active
Van den Bussche P.; Dambrin C.	Peer-to-peer evaluations as narcissistic devices: fabricating an entrepreneurial community	2021	AAAJ	Complementary	Netnography + Other	· Online reviews and responses · Interviews · Secondary data	Iterative qualitative coding Interpretative analysis	Passive
Xiang Y.	YouTube and the protocological control of platform organisations	2022	GRAM	Complementary	Netnography + Other	· Netnographic observations · Social media posts and comments · Online forum posts and comments · News feeds · Academic literature	Interpretative analysis	Passive
Yu A.	Accountability as mourning: Accounting for death in the time of COVID-19	2021	AOS	Core	Netnography ONLY	· Netnographic observation · Social media posts and comments · Researchers' notes and reflections	Interpretative analysis	Passive and Active

bring together public emails, online documents and forum posts; while [Leoni and Parker \(2019\)](#) combine organisational website content, observation, direct participation and member checks. As a result, netnography is not only accepted as a legitimate means of generating empirical material, but it also allows for the collection of a diverse range of data and research materials. This suggests that, where it is trusted as a core approach, netnography can sustain a relatively rich and varied evidential base drawn entirely from the digital field.

At the same time, the other group of articles indicate that accounting scholars also complement netnography with other research methodologies to provide additional non-netnographic data to support their set of evidence. In this instance, the netnographic inquiry is combined with interviews ([Aleksandrov et al., 2018](#); [Scott and Orlikowski, 2012](#); [McDaid and Free, 2025](#); [McDaid et al., 2019](#); [Morinière et al., 2025](#); [Nagirikandalage et al., 2023](#); [Träskman, 2022](#); [Van den Bussche and Dambrin, 2021](#)), survey data ([Alberti and Morris, 2024](#)) or secondary documentary evidence ([Samkin, 2023](#); [Xiang, 2022](#)). Such combinations suggest that researchers often use netnography to access online discourses and practices, while drawing on non-netnographic data to deepen contextualisation and triangulate interpretations. They also suggest that, in a sizeable part of the literature, netnography is not yet relied upon entirely on its own terms but is instead embedded within wider qualitative designs that provide additional forms of evidential reassurance.

While netnography has achieved a visible degree of methodological legitimacy in the field, its validity is sometimes supported through additional sources of evidence derived from more traditional qualitative methods. The findings suggest that accounting researchers increasingly recognise netnography as a viable way of studying digital accounting and accountability phenomena, yet they still often anchor it within wider designs for evidential enrichment. This also points to a cautious mode of methodological uptake: netnography is increasingly accepted but often in ways that remain tied to more familiar qualitative architectures. One implication is that the field is not only deciding whether netnography is useful but also negotiating what kind of methodological status it should be given within accounting research designs.

4.2.2 Type of data used. A second characteristic concerns the specific types of data mobilised within netnographic accounting research. The final sample reveals a broad digital data ecology ([Table 1](#)). The most frequently used materials are netnographic observation (22 articles), social media posts and comments (18 articles) and online forum posts and discussions (10 articles). In contrast, only a limited number of studies mobilise more immersive or researcher-generated forms of material, such as notes and reflective journals (2 articles) or direct participation in the digital environment under study (3 articles). Online contents, such as documents, webpages, organisational websites, press releases and related digital artefacts, are also widely used across the sample, typically to support contextual framing, platform familiarisation and interpretation of the broader digital setting. The overall picture is therefore one of considerable diversity in digital materials, but with a clear concentration on forms of evidence that are already available online and can be accessed without extensive researcher intervention.

The analysis of the type of data used in the sample studies reveals that accounting researchers are increasingly turning to digitally generated public discourse as a legitimate empirical source for studying perceptions, identities, accountability claims, evaluative practices and professional tensions. In a large number of papers, observation is not simply the background condition of the research but a stated element of the data collection process. Netnographic observation and immersion in the digital context are largely used in combination with posts and comments from social media, such as Facebook, Twitter/X or Weibo ([Aung et al., 2017](#); [Finau and Scobie, 2022](#); [Goncharenko and Khadaroo, 2020](#); [Goncharenko, 2019, 2023](#); [Herd, 2024](#); [Hogarth et al., 2025](#); [La Torre et al., 2022](#); [Masiero et al., 2023](#); [Nagirikandalage et al., 2023](#); [Nikidehaghani et al., 2025](#); [Polzer and Goncharenko, 2022](#); [Polzer and Öner, 2025](#); [Yu, 2021](#)), as well as online forums and community discussions ([Alberti and Morris, 2024](#); [Chelli and Himick, 2024, 2026](#); [Detzen and Löhlein, 2024](#); [Fortin and Pimentel, 2024](#); [Guo, 2018](#); [McDaid et al., 2019](#); [Melnik et al., 2025](#); [Miley and Read,](#)

2012; Tomo, 2023; Van den Bussche and Dambrin, 2021). In some instances, researchers collect material from both sources, combining forum-based and social media-based interactions within the same study (McDaid and Free, 2025; Xiang, 2022). As a result, the distribution of data types also indicates that most studies rely on data that are already available in digital environments and can be observed, retrieved and analysed without extensive researcher intervention. This also shows that digital traces are increasingly recognised as legitimate accounting evidence. At the same time, it also means that the digital field is often encountered primarily through what it leaves behind – posts, comments, reviews and discussions – rather than through more sustained forms of researcher presence within it.

The analysis also shows that netnographic data such as reflective journals or direct researcher participation are still quite limited. Only two studies explicitly incorporate researchers' notes and reflections as part of the dataset (Finau and Scobie, 2022; Yu, 2021) and only three include direct participation in the digital field in a clearly stated way (Alharthi *et al.*, 2022; Leoni and Parker, 2019; Träskman, 2022). While such materials are closely associated with the more immersive and reflexive dimensions of netnography (Kozinets, 2015), their limited presence suggests that, in accounting research, netnography is still used predominantly as a way of accessing naturally occurring digital traces rather than as a methodology fully grounded in prolonged participation and reflexive engagement. This does not reduce the value of studies based on digital traces. On the contrary, because such material comes from spaces where accounting and accountability are enacted, contested and mediated in public or semi-public online environments, these studies have already extended accounting research into more cultural, interactional and platform-mediated domains. At the same time, the limited use of field notes, reflexive journals and participatory data suggests that the method is being operationalised in a relatively bounded way. The relatively rare use of immersion-based materials suggests that netnography could be developed further in the field through deeper engagement with researcher reflexivity, field-based note-taking and more participatory forms of digital inquiry. Thus, this suggests an unrealised possibility, as accounting research has only begun to explore the fuller range of data that netnography can generate.

4.2.3 Data analysis methods. A third methodological characteristic concerns the way netnographic material is analysed. The dominant pattern in the sample is the use of iterative qualitative coding in one form or another. This is the most common analytical approach and appears across a large share of the reviewed studies (Table 1), including Aung *et al.* (2017), Jeacle (2017), Chelli and Himick (2024), Leoni and Parker (2019), McDaid *et al.* (2019), Nikidehaghani *et al.* (2025) and Tomo (2023). In some papers, iterative coding is supported by NVivo or explicitly combined with inductive or abductive procedures. This prevalence suggests that, once digital material has been collected, researchers tend to rely on established qualitative routines to render that material analytically manageable and methodologically legible.

Alongside this dominant family of coding-based approaches, thematic analysis also appears frequently, either as a stand-alone strategy or in combination with other techniques. Examples include Detzen and Löhlein (2024), Finau and Scobie (2022), Goncharenko and Khadaroo (2020), Melnyk *et al.* (2025) and Hogarth *et al.* (2025). A smaller but important cluster relies on interpretative analysis, as in Jeacle and Carter (2011), Scott and Orlikowski (2012), Herd (2024), Miley and Read (2012), Xiang (2022) and Yu (2021). Compared with coding-based approaches, these studies appear to place greater trust in netnography as an interpretive methodology and in the researcher's authority to derive meaning through immersion, contextual familiarity and theoretically informed reading of the digital field. There are also more specialised approaches, such as discourse analysis (Goncharenko, 2023; Polzer and Goncharenko, 2022), interpretive case study analysis (Aleksandrov *et al.*, 2018) and various forms of computer-assisted or machine-learning-supported analysis (La Torre *et al.*, 2022; Samkin, 2023). Polzer and Öner (2025) also stand out for combining NVivo content analysis with the Gioia method.

What emerges from this distribution is that, although netnographic data analysis can be performed through immersion and contextual interpretation alone (Kozinets, 2015), digital traces are most often processed through established qualitative analytical methods, particularly coding-based and thematic approaches. This suggests that accounting researchers frequently seek analytical structure through familiar repertoires that are already well recognised within qualitative accounting research more broadly. Netnography, in this configuration, functions as the means of accessing the field, while more conventional qualitative procedures provide the formal language of analysis. This is understandable, especially when researchers are confronted with large volumes of dispersed digital material. However, it also raises a methodological issue. When netnographic data are treated primarily as textual content to be coded, sorted and themed, there is a risk that the digital field is reduced to a corpus of retrievable fragments rather than approached as a socially situated environment whose meaning depends on interactional context, platform dynamics and immersion.

At the same time, the analysis shows that the data analysis methods are quite diverse throughout the sample. The coexistence of iterative coding, thematic analysis, interpretative reading, discourse analysis and computational tools suggests a field that is still experimenting with how best to analyse digital material. The stronger reliance on coding may partly reflect the exploratory approach of these studies, particularly when dealing with large or diffuse digital datasets. Yet the presence of interpretative analysis indicates that some studies still privilege theoretical sensitivity and contextual meaning. A further implication is that the field has not yet settled on a widely shared understanding of what distinctly netnographic analysis should look like in accounting research. In some studies, interpretative analysis remains closely tied to immersion and contextual reading; in others, the methodological description is thinner, and the label of netnography risks covering analytical procedures that are only loosely connected to the ethnographic logic of the method.

Overall, the results suggest that netnography in accounting and accountability research tend to be analytically enacted through borrowed or adjacent qualitative methods rather than through a distinctively netnographic analytical logic. While this analytical approach is suggested in the netnographic process (Kozinets, 2015), this tendency in accounting research may also be related to the kinds of data most commonly used in the reviewed studies. Because the literature relies predominantly on naturally occurring digital traces – such as posts, comments, reviews and platform interactions – rather than on direct participation in the online setting, researchers may be more inclined to leave the interpretation of the data to the analytical phase, based on coding, themes and triangulation. Analytical procedures drawn from broader qualitative traditions provide a useful means of managing and interpreting large volumes of already existing textual content. In contrast, more participatory or immersive forms of netnography often generate a different kind of empirical engagement, one in which interpretation is shaped by the researcher's involvement in the digital field. As a result, although coding-based or thematic approaches are appropriate tools of analysis, their dominance may inadvertently narrow what is methodologically distinctive about netnography. Where immersion, reflexivity and contextual familiarisation remain limited, analysis can easily become detached from the ethnographic sensibility that originally gives netnography its interpretive strength.

4.2.4 Degree of research engagement. A final methodological characteristic concerns the degree of researcher engagement in the digital field. Here, the results are particularly clear and a direct consequence of the type of data used throughout the sample: a passive unobtrusive approach is largely adopted. Most studies rely on non-participatory observation of existing online material, without direct interaction with participants or overt immersion in the digital setting. Passive engagement characterises the great majority of the sample (Table 1). This indicates that, in practice, netnography in accounting and accountability research is most often enacted as a method of observing digital traces rather than as a more immersive form of ethnographic field engagement.

A much smaller group of studies combines passive observation with either active or reflexive elements (Alharthi *et al.*, 2022; Leoni and Parker, 2019; Träskman, 2022; Yu, 2021), where observation is supplemented by direct participation, member checks or other forms of bounded interaction. Reflexive engagement is even rarer, appearing explicitly in Finau and Scobie (2022), Guo (2018) and Herd (2024). In these papers, the researcher's own notes, reflections or situated perspective become part of the methodological process rather than remaining implicit in the background. Although limited in number, these studies are important because they show that a broader spectrum of netnographic engagement is possible within accounting research, even if it remains exceptional rather than typical.

This distribution indicates a strong preference for observational over participatory forms of netnography. In practical terms, this is understandable. Publicly available digital data are relatively accessible and can often be collected without the ethical, logistical and relational complexities involved in entering communities more directly. In accounting and accountability research, this may be especially attractive because many relevant phenomena – such as ratings, stakeholder commentary, public responses, online professional debate and platform-mediated evaluation – already exist in visible trace form. The field therefore appears to have taken up netnography primarily as a way of analysing digital inscriptions rather than as a mode of deeper digital immersion. This preference may also help explain why netnography has diffused into accounting in a relatively cautious way: passive observation allows researchers to access digital settings while remaining closer to familiar expectations of unobtrusive data collection.

It is important to underline that in many digital settings, a passive approach may be particularly appropriate where the researcher seeks to avoid influencing participants, altering the dynamics of interaction or constraining users' freedom of expression. Observing naturally occurring exchanges without intervention can therefore be an important way of preserving the spontaneity and authenticity of online discourse. However, active participation may, in some instances, provide insights that passive observation of digital traces alone cannot fully access. This may be particularly relevant where studies focus on relatively identifiable groups, such as accountants (Guo, 2018; Tomo, 2023), beneficiaries of governmental policies (Nikidehaghani *et al.*, 2025) or doctors engaging with online reviews (Morinière *et al.*, 2025). In these contexts, more active forms of researcher involvement – such as bounded participation in online conversations, member checks via surveys or questions posted within the virtual environment under study – might have enabled a deeper understanding of participants' own interpretations, meanings and evaluative logics. Such engagement would not diminish the value of naturally occurring digital traces but could extend what those traces are able to reveal.

The small number of studies adopting more active or reflexive forms of engagement (Alharthi *et al.*, 2022; Leoni and Parker, 2019; Träskman, 2022; Yu, 2021) shows that these approaches are possible in accounting research but remain exceptional. However, as netnography also allows for immersion, participation and reflexive involvement, this underuse shows that greater methodological experimentation is still available in accounting and accountability research, with the possibility to access new dimensions of digital life that are less visible through observation alone, such as tacit meanings, affective investments, interactional dynamics and the ways in which participants themselves make sense of accounting practices and accountability relations in online environments.

5. Discussion and methodological recommendations for future research

The analysis presented above suggests that netnography has gained a visible degree of legitimacy in accounting and accountability research, but that its uptake remains selective and methodologically uneven. The reviewed studies show that accounting scholars have productively used netnography to access digital traces, online interactions and platform-mediated forms of accounting and accountability. At the same time, the evidence also indicates that the method has been adopted mainly through passive observation, text-centred datasets

and familiar qualitative conventions of analysis. In this respect, the present analysis extends the accounting-specific methodological reflections already offered by [Jeacle \(2021\)](#) and [Leoni \(2026\)](#), both of whom have shown the relevance of netnography for studying digitally mediated accounting and accountability phenomena while also pointing to the breadth of the method's ethnographic potential. The issue for future research is therefore not whether netnography is relevant to accounting research, but how its methodological possibilities can be more fully realised. Against this background, three areas appear especially important for future methodological development.

A first, and more fundamental, area concerns the degree of researcher engagement in the digital field, including immersion, reflexivity and the extent to which netnography is trusted as a methodology in its own right. The review suggests that accounting netnography has so far relied much more heavily on the observational strengths of the method than on its more immersive and reflexive possibilities. In many contexts, this is entirely appropriate. Passive approaches can preserve the spontaneity of online discourse, avoid influencing participants and enable researchers to observe naturally occurring exchanges in public or semi-public settings. However, the limited use of field notes, immersion journals, direct participation and reflexive documentation also suggests that some of netnography's ethnographic potential remains underexplored in accounting research. This point resonates with [Jeacle's \(2021\)](#) early methodological guidance, which already acknowledged that netnography may encompass not only observation of online traces but also more active and reflexive forms of engagement.

This issue is closely connected to the way netnography is positioned within the wider research design. As the analysis has shown, even when netnography is presented as a core method, it is frequently combined with other qualitative methods or with more familiar analytical routines. Such combinations may reflect a more cautious disciplinary uptake of an imported methodology, but also a way of compensating for limited immersion in the digital field. What is borrowed from netnography is then primarily access to digital traces, while interpretation is delegated to more familiar and accepted qualitative procedures. Future accounting research would therefore benefit from engaging more fully with netnography as a qualitative methodology in its own right. This means greater use of immersion journals, field notes, reflexive documentation, active participation and members' checks, as netnography for accounting scholars should not simply constitute a way of accessing online data ([Jeacle, 2021](#); [Leoni, 2026](#)), but a broader ethnographic approach capable of generating richer forms of insight into digital accounting practice, culture and impacts.

Greater confidence in the full netnographic approach may enable accounting scholars to access dimensions of accounting and accountability that are less visible through observation alone, including tacit meanings, professional views and attitudes, stakeholders' interpretations of accounting and accountability impacts, as well as the use and understanding of the evolving digital artefacts as platform-mediated accountability and performance management tools. In some contexts, this may also imply more active forms of researcher engagement. Studies focusing on relatively identifiable groups – for instance accountants, beneficiaries of governmental policies, platform users or accounting students – might benefit from active participation in online conversations or member checks, online surveys or questions posted within the virtual environment under study to extract new insights that may contribute to expanding our understanding of accounting and its practice.

A second area concerns the diversity of evidence mobilised in accounting netnography. As the review has shown, most accounting netnographies still rely predominantly on textual traces, even though contemporary digital environments increasingly communicate through images, videos, audio, screenshots, emojis, memes, ratings and other platform-specific artefacts ([Jeacle, 2021](#); [Leoni, 2026](#)). These are expressions of calculative practices, visibility regimes, performance measures and control tools, and they may provide insights into how accounting practices are changing and accountability relationships evolving in the digital realm.

To incorporate more multimodal digital traces in accounting netnography, scholars should widen their modes (or movements) of collecting data by using immersion, investigation and interaction (Kozinets and Gretzel, 2024). This will make diverse data available: immersive data from the researcher's own engagement with the digital field captured in the immersion journal; investigative data from rich online traces, including textual, visual, sonic and numerical material; and interactive data from dialogues with relevant social actors (Kozinets and Gretzel, 2024). The aim is not simply to accumulate more data, but to identify richer data capable of yielding deeper cultural understanding. Future accounting netnographies could therefore be strengthened by combining investigative evidence with immersion journals, reflexive accounts, member checks, online interviews, elicited responses or other interactive forms of engagement where appropriate. This would allow accounting scholars to move beyond a relatively narrow reliance on retrievable digital traces and toward a fuller use of the evidential possibilities that contemporary netnography affords. In this sense, the methodological challenge is to develop richer combinations of immersive, investigative and interactive data through which digital accounting and accountability phenomena can be more fully understood.

A third area concerns the temporal sensitivity of netnographic research. The review indicates that most studies capture digital settings at a relatively bounded moment in time, even though digital environments are inherently dynamic. Platforms evolve, issues re-emerge, meanings shift and the visibility of controversies or actors can change rapidly. This dynamism creates an important opportunity for future accounting and accountability research. Rather than treating digital settings as stable backdrops from which data are extracted once, future studies could revisit previously examined platforms, controversies or online communities in order to identify how perceptions, practices and accountability relations develop over time. Re-engaging with digital sites that have already been studied could extend prior work by generating new inferences and by showing how accounting practices and accountability are reconfigured through changing technological, social and institutional conditions. However, this type of work can also generate large amounts of data that are difficult to process. Future methodological development in accounting may also consider the use of AI to handle the larger and more complex data generated by the long-term engagement with digital communities. Naturally, AI should not act as a substitute for ethnographic interpretation, but as a support for it (Kozinets and Seraj-Aksit, 2024). Initial AI-assisted and AI-augmented netnographies have used AI to organise, filter and summarise large quantities of material, detect recurring patterns across extended datasets and assist with the management of longitudinal data that would otherwise be difficult for a single researcher to process manually (Kozinets and Seraj-Aksit, 2024; Cheah, 2025).

This may support accounting and accountability research dealing with platform-based evaluations, online stakeholder debates, professional identities and accountability controversies that often evolve incrementally and recursively rather than as one-off events. At the same time, AI-supported netnography in any field may raise various issues. Firstly, greater efficiency in data handling does not remove the need for the researcher's interpretive judgement, immersion and investigation. Secondly, AI-assisted procedures can raise ethical issues around privacy, informed consent, transparency, data minimisation. Third, AI-assisted procedures can introduce new problems of opacity, bias and decontextualisation, particularly where automated systems privilege pattern detection over cultural meaning. Finally, the growing presence of AI-generated or AI-mediated content in digital environments introduces further complications for the netnographic researcher, as the distinction between human and machine-produced traces may itself become part of the phenomenon under study. Future accounting netnographies using AI should therefore be explicit about where and how such tools are used, what decisions remain in the hands of the researcher, and how ethical safeguards are maintained throughout the research process. AI-assisted netnography offers accounting and accountability research a way to strengthen temporal sensitivity, provided that

computational support remains subordinate to ethnographic understanding rather than replacing it.

Considered together, these three areas suggest that the future development of netnography in accounting and accountability research should centre on methodological refinement rather than simple content and context expansion. The task is not merely to increase the number of studies using netnography, but to strengthen how the method is enacted, documented and trusted. If accounting scholars engage more fully with netnography as an ethnographic methodology in its own right, broaden the range and combination of evidence mobilised and develop greater temporal sensitivity to the evolving nature of digital settings, the method can make a deeper contribution to the field. In this sense, the next step for accounting and accountability research is not simply to adopt netnography more widely, but to realise more fully its capacity to illuminate how accounting practices, accountability relations and their impacts are increasingly shaped, contested and experienced in digital environments.

6. Conclusions

This paper has presented a methodological literature review of netnography in accounting and accountability research. In contrast to prior accounting-oriented contributions that primarily introduced the method (Jeacle, 2021) and highlighted its relevance for the field (Leoni, 2026), the present study has focused on how netnography, as a method, has actually been enacted in published accounting research. By reviewing 41 articles between 2011 and 2026, the paper has examined the methodological role assigned to netnography, the types of data it mobilises, the analytical procedures used to interpret digital material and the degree of researcher engagement through which the method is operationalised. In doing so, it has shifted the discussion from the promise of netnography to its practical methodological realisation in accounting and accountability scholarship.

The review shows that netnography has now moved beyond isolated experimentation and has established a credible presence within accounting and accountability scholarship. In most of the reviewed studies, it is positioned as a core methodological approach and is used to investigate either accounting and accountability practices unfolding in digital settings or more traditional accounting issues approached through digital evidence. At the same time, the review also shows that the method has been adopted in a selective rather than comprehensive way. Netnography is most often mobilised through passive observation, relies heavily on naturally occurring digital traces and is frequently supported by additional sources of evidence and more established qualitative analytical procedures. The emerging picture is therefore one of methodological legitimacy, but not yet of full methodological maturity. Accounting scholars have shown that netnography works, but they have not yet fully explored the breadth of what it can do.

The task for future research is therefore not simply to use more netnography, but to use it more consciously and more fully. This means being clearer about its role in the research design, engaging more fully with its ethnographic foundations, broadening the evidential repertoire of accounting netnographies and more fully exploiting the multimodal, reflexive and participatory possibilities through which netnography can generate insight.

More broadly, the review suggests that the next stage in the development of netnography in accounting and accountability research should centre on methodological refinement rather than simple expansion. As accounting practices, accountability relations and professional identities become increasingly shaped by platforms, algorithms, digital artefacts and technologically mediated interaction, methods capable of engaging with such contexts will become more important rather than less. Netnography is well placed to respond to this challenge. Its future contribution, however, will depend not only on its continued adoption, but on the extent to which accounting scholars develop it more confidently as a methodology in its own right: one capable of combining immersion, interpretation and reflexivity in order to understand how accounting and accountability are being reconfigured in an increasingly digital society.

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Note

1. The search was launched on April 1, 2026.

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