Content Analysis Allows for the Development of Theory

• Signaling Theory

• Example: “Organizational Virtue Rhetoric and IPO Performance: Signaling Analysis of Prospectuses from Emerging and Developed Economies”
  – Examined signaling in terms of cost (cheap talk) and observability.
  – Cost can come after the signal.
  – Prioritization of information may affect observability.
Other Theories and Phenomena that May Be Similarly Advanced

- Identity Theory
- Culture (Meme Theory)
- Stakeholder Theory
- Organizational Legitimacy (Institutional Theory)
- Strategy Process
- Network Theory
- Social Capital
- Strategic Human Capital
- **Constructs**: MO, EO, OVO, Organizational Psychological Capital, Exploration-Exploitation