

PROGRAMA DA DISCIPLINA

RCC4701
Análise Qualitativa

SEMESTRE: 2º/2022

TERÇAS-FEIRAS: 08:00 - 13:00 HORAS

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JUSTIFICATIVA E OBJETIVO

Justificativa: a existência de comunidades de pesquisa ancoradas nas epistemologias interpretativistas e críticas na área de contabilidade oferece um grande conjunto de possibilidades para inserção dos jovens pesquisadores brasileiros. Para aproveitar tais oportunidades, são necessários conhecimentos e habilidades relacionados à condução de pesquisa e à escrita de artigos no âmbito daquelas epistemologias.

Objetivo: Desenvolver habilidades em análise qualitativa em alunos de doutorado e mestrado, visando a ampliar a gama de projetos de pesquisa a serem considerados nas teses e dissertações.

CONTEÚDO

- 1) As bases da pesquisa interpretativista
- 2) As múltiplas possibilidades da pesquisa interpretativista
- 3) Desenhos de pesquisa interpretativista
- 4) Métodos de coleta de dados
- 5) Análise, interpretação e comunicação dos resultados
- 6) Aspectos de qualidade e credibilidade

AValiação

Item	Peso
Relatórios de pesquisa de campo	100%

Pesquisa de campo

Cada aluno e aluna deverá desenvolver uma pesquisa de campo, de caráter interpretativista, envolvendo a coleta de dados por meio de entrevistas, observação, entre outras técnicas trabalhadas no curso. Os dados deverão analisados utilizando algumas das técnicas de análise trabalhadas ao

longo do semestre. Os relatórios parciais e o relatório final serão considerados para fins de atribuição do conceito final.

Critérios gerais de avaliação

Os textos submetidos como atividade serão avaliados em relação aos seguintes critérios:

1. O texto é claro:
 - a. Termos técnicos são usados quando estritamente necessários
 - b. Termos técnicos são definidos assim que aparecem no texto.
 - c. A linguagem coloquial é usada com parcimônia e cuidado.
 - d. Os conceitos são definidos corretamente.
 - e. Os relacionamentos entre conceitos são apresentados de forma consistente com a teoria que os embasa.
2. O texto é livre de erros ortográficos, gramaticais e de pontuação.
3. O texto é fluido:
 - a. As sentenças têm no máximo 60 palavras
 - b. Os parágrafos têm no máximo 10 linhas
 - c. Há conexão entre os temas e ideias presentes em parágrafos sucessivos
4. O texto segue a estrutura e a formatação solicitada
5. O texto apresenta citações de forma a dar crédito aos autores que originalmente propuseram as ideias que foram tomadas “emprestadas” para construí-lo.

Critérios para atribuição de conceitos e aproveitamento

O aproveitamento das alunas e alunos na disciplina será expresso por um dos seguintes conceitos:

- A** – Excelente, com direito a crédito (de 90 a 100% de aproveitamento)
- B** – Bom, com direito a crédito (de 75 a 89% de aproveitamento)
- C** – Regular, com direito a crédito (de 50 a 74% de aproveitamento)
- R** – Reprovado, sem direito a crédito (de 0 a 49% de aproveitamento)

DESEMPENHO ACADÊMICO E CIENTÍFICO INSATISFATÓRIO

O regulamento do PPGCC no seu artigo IX considera também como desempenho acadêmico e científico insatisfatório lançar mão de meios e artifícios que possam fraudar a avaliação do desempenho, seu ou de outrem, em atividades acadêmicas, culturais, artísticas, desportivas e sociais, no âmbito da Universidade, e acobertar a eventual utilização desses meios, conforme disposto na Resolução USP 4871/2001, art. 23, item II.

Todas as atividades submetidas pelos alunos serão avaliadas não apenas quanto ao seu conteúdo, mas também em relação à presença de indícios que configurem desempenho acadêmico insatisfatório. Caso sejam observados indícios de uso de meios e artifícios que possam fraudar a avaliação do desempenho, do próprio aluno ou de outrem, os alunos envolvidos serão automaticamente reprovados na disciplina. Na sequência, a Comissão Coordenadora do Programa será notificada e poderá tomar providências adicionais, conforme o regulamento do PPGCC.

SOBRE PRESENÇA MÍNIMA:

A presença mínima obrigatória deve seguir o regimento do programa.

CONTEÚDO PROGRAMÁTICO

AULA	DATAS	TÓPICOS E LEITURA NECESSÁRIA
1	20/09	As bases da pesquisa qualitativa Leitura requisitada - Taylor, S. J., Bogdan, R., & DeVault, M. (2015). <i>Introduction to Qualitative Research Methods: A Guidebook and Resource</i>. John Wiley & Sons. CAPÍTULO 1 - Courtois, C., Plante, M., & Lajoie, P. L. (2020). Performance in neo-liberal doctorates: the making of academics. <i>Qualitative Research in Accounting & Management</i>, 17(3), 465-494. - Krauss, S. E. (2005). Research paradigms and meaning making: A primer. <i>The Qualitative Report</i>, 10(4), 758-770.
2	27/09	Desenho de pesquisa e trabalho de pré-campo Estabelecendo e mantendo padrões éticos de conduta Como iniciar um estudo qualitativo Leitura requisitada - Yin, R. K. (2015). <i>Qualitative research from start to finish</i>. London: Guilford Publications - Ch.2 Getting Ready to do Qualitative Research - Ch.3 How to Start a Qualitative Research Study Leitura complementar Tomaszewski, L. E., Zarestky, J., & Gonzalez, E. (2020). Planning qualitative research: design and decision making for new researchers. <i>International Journal of Qualitative Methods</i>, 19, 1609406920967174.
3 - 4	04/10	Métodos de coleta de dados: entrevistas, observação, pesquisa de documentos e objetos Entrevistas Leitura requisitada - Yin, R. K. (2015). <i>Qualitative research from start to finish</i>. London: Guilford Publications. Ch.6 Data Collection Methods - Taylor, S. J., Bogdan, R., & DeVault, M. (2015). <i>Introduction to Qualitative Research Methods: A Guidebook and Resource</i>. John Wiley & Sons. Ch.4 In-depth interviewing. Leitura complementar Davidson, C. (2009). Transcription: Imperatives for qualitative research. <i>International</i>

		<i>journal of qualitative methods</i>, 8(2), 35-52. https://doi.org/10.1177/160940690900800206 Roberts, R. E. (2020). Qualitative Interview Questions: Guidance for Novice Researchers. <i>Qualitative Report</i>, 25(9). Roulston, K. (2010). Considering quality in qualitative interviewing. <i>Qualitative research</i>, 10(2), 199-228. Qu, S. (2011). Q., & Dumay, J. (2011). The qualitative research interview. <i>Qualitative Research in Accounting & Management</i>, 8(3), 238-264.
	11/10	Observação Leitura requisitada - McNaughton Nicholls, C., Mills, L., & Kotecha, M. (2014). Observation. In: Ritchie J, Lewis J, McNaughton Nicholls C & Ormston, R. (Eds). <i>Qualitative Research Practice. A Guide for Social Science Students & Researchers</i>. Los Angeles: SAGE - Graaf, J. (2018). Equity market interactions: Exploring analysts' role performances at earnings presentations. <i>Accounting, Auditing & Accountability Journal</i>, 31(4), 1230-1256. Leitura complementar Balcom, S., Doucet, S., & Dubé, A. (2021). Observation and Institutional Ethnography: Helping Us to See Better. <i>Qualitative Health Research</i>, 31(8), 1534-1541. https://doi.org/10.1177/10497323211015966 Smit, B., & Onwuegbuzie, A. J. (2018). Observations in Qualitative Inquiry: When What You See Is Not What You See. <i>International Journal of Qualitative Methods</i>, 17, 1-13. https://doi.org/10.1177/1609406918816766
5	18/10	Análise qualitativa parte I Leitura requisitada - Saldaña (2014) Coding and analysis strategies. In P. Leavy, ed. <i>The Oxford handbook of qualitative research</i>. Oxford: Oxford University Press, 581–605. - Kalpokaite, N., & Radivojevic, I. (2019). Demystifying Qualitative Data Analysis for Novice Qualitative Researchers. <i>The Qualitative Report</i>, 24(13), 44-57. - Lemaire, C. & Paquin, P. (2019). How interpretive and critical teacher-researchers in accounting infuse research into their lessons – a research note. <i>Qualitative Research in Accounting & Management</i>, 16(4), 542-562. Leitura complementar Saldaña, J. (2013). <i>The Coding Manual for Qualitative Researchers</i>, 2nd Edition. Sage Publications. Chapter 1: An Introduction to Codes and Coding Lester, J. N., Cho, Y., & Lochmiller, C. R. (2020). Learning to do qualitative data analysis: A starting point. <i>Human Resource Development Review</i>, 19(1), 94-106.
6	25/10	Análise qualitativa parte II Leitura requisitada Lochmiller, C. R. (2021). Conducting Thematic Analysis with Qualitative Data. <i>Qualitative Report</i>, 26(6). Langley, A. & Abdallah, C. (2016) Templates and turns in qualitative studies of strategy and management. In: Dagnino, G. B., & Cinici, M. C. (Eds.). (2016). <i>Research methods for strategic management</i>, 137-166. Routledge. Gioia, D. A., Corley, K. G., & Hamilton, A. L. (2013). Seeking qualitative rigor in inductive research: Notes on the Gioia methodology. <i>Organizational research methods</i>, 16(1), 15-31. Leitura complementar Saldaña, J. (2013). <i>The Coding Manual for Qualitative Researchers</i>, 2nd Edition. Sage Publications.

7	01/11	Análise narrativa Leitura requisitada Riessman, C. (2011) Doing narrative analysis. In: Atkinson, P., & Delamont, S. (Eds.). (2011). <i>SAGE Qualitative Research Methods</i>. Sage. De Loo, I., Cooper, S., & Manochin, M. (2015). Enhancing the transparency of accounting research: the case of narrative analysis. <i>Qualitative Research in Accounting & Management</i>, 12(1), 34-54. Ozdil, E., & Hoque, Z. (2017). Budgetary change at a university: A narrative inquiry. <i>The British Accounting Review</i>, 49(3), 316-328. Leitura complementar Bochner, Riggs (2014) Practicing narrative inquiry. In: P. Leavy, ed. <i>The Oxford handbook of qualitative research</i>. Oxford: Oxford University Press, 195–222. Moen, T. (2006). Reflections on the narrative research approach. <i>International Journal of Qualitative Methods</i>, 5(4), 56-69.
8	08/11	Escrita e publicação de pesquisa qualitativa Leitura requisitada • Pagliarussi, M. S. (2017). Estrutura e redação de artigos em contabilidade e organizações. <i>Revista de Contabilidade e Organizações</i>, 11(31), 4-10. • Pagliarussi, M. S. (2020). A organização temática da seção de estudos anteriores em artigos científicos. <i>Revista de Contabilidade e Organizações</i>, 14, e169787-e169787. • Pagliarussi, M. S. (2022). Precisamos escrever diferente. <i>Revista de Contabilidade e Organizações</i>, 16, e191894-e191894.. • Mitchell, K. M., & Clark, A. M. (2018). Five Steps to Writing More Engaging Qualitative Research. <i>International Journal of Qualitative Methods</i>, 17, 1-3. Leitura complementar Pacheco-Vega, R. (2018). Six Writing Books to Improve Your Qualitative Methods Prose. <i>International Journal of Qualitative Methods</i>. https://doi.org/10.1177/1609406918782045 Wang, F. (2013). Challenges of learning to write qualitative research: Students' voices. <i>International Journal of Qualitative Methods</i>, 12(1), 638-651.

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Livros texto:

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Artigos

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