

## PROGRAMA DA DISCIPLINA

### **RCC4701** **Análise Qualitativa**

SEMESTRE: 3º/2021

SEXTAS-FEIRAS: 08:00 - 13:00 HORAS

Marcelo Sanches Pagliarussi  
marcelosp@usp.br

## 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
Ensaios	100%

### Ensaios

Periodicamente será solicitada a submissão de ensaios, relacionados ao conteúdo do curso e/ou ao projeto de pesquisa de cada aluno. As informações a respeito de cada ensaio serão apresentadas durante as aulas, e as instruções formais serão postadas no ambiente virtual das e-Disciplinas da USP.

### **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**

<b>AULA</b>	<b>DATAS</b>	<b>TÓPICOS E LEITURA NECESSÁRIA</b>
1	24/09	<b>As bases da pesquisa qualitativa</b> <b>Leitura obrigatória</b> Taylor, S. J., Bogdan, R., & DeVault, M. (2015). <i>Introduction to Qualitative Research Methods: A Guidebook and Resource</i> . John Wiley & Sons. <b>CAPÍTULO 1</b> Courtois, C., Plante, M., & Lajoie, P. L. (2020). Performance in neo-liberal doctorates: the making of academics. <i>Qualitative Research in Accounting &amp; Management</i> , 17(3), 465-494. <b>Leitura complementar</b> Brinkmann, Jacobsen, Kristiansen (2014) Historical overview of qualitative research in the social sciences. In: P. Leavy, ed. <i>The Oxford handbook of qualitative research</i> . Oxford: Oxford University Press, 17-42. Collins, C. S., & Stockton, C. M. (2018). The Central Role of Theory in Qualitative Research. <i>International Journal of Qualitative Methods</i> , 17, 1-10. <a href="https://doi.org/10.1177/1609406918797475">https://doi.org/10.1177/1609406918797475</a>
2	08/10	<b>Desenho de pesquisa e trabalho de pré-campo</b> <b>Estabelecendo e mantendo padrões éticos de conduta</b> <b>Como iniciar um estudo qualitativo</b> <b>Leitura obrigatória</b> Yin, R. K. (2016). <i>Pesquisa qualitativa do início ao fim</i> . Penso Editora. Capítulo 2: Equipando-se para fazer pesquisa qualitativa Capítulo 3: Como iniciar um estudo investigativo <b>Leitura complementar</b> 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	15/10	<b>Métodos de coleta de dados: entrevistas, observação, pesquisa de documentos e objetos</b> <b>Entrevistas</b> <b>Leitura obrigatória</b> Yin, R. K. (2016). <i>Pesquisa qualitativa do início ao fim</i> . Penso Editora. Capítulo 6: Métodos de coleta de dados. 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. <b>Leitura complementar</b> Davidson, C. (2009). Transcription: Imperatives for qualitative research. <i>International journal of qualitative methods</i> , 8(2), 35-52. <a href="https://doi.org/10.1177/160940690900800206">https://doi.org/10.1177/160940690900800206</a>

		<p>Nascimento, L. D. S., &amp; Steinbruch, F. K. (2019). “The interviews were transcribed”, but how? Reflections on management research. <i>RAUSP Management Journal</i>, 54, 413-429.</p> <p>Roberts, R. E. (2020). Qualitative Interview Questions: Guidance for Novice Researchers. <i>Qualitative Report</i>, 25(9).</p> <p>Roulston, K. (2010). Considering quality in qualitative interviewing. <i>Qualitative research</i>, 10(2), 199-228.</p> <p>Qu, S. (2011). Q., &amp; Dumay, J. (2011). The qualitative research interview. <i>Qualitative Research in Accounting &amp; Management</i>, 8(3), 238-264.</p>
	22/10	<p><b>Observação</b></p> <p><b>Leitura obrigatória:</b> McNaughton Nicholls, C., Mills, L., &amp; Kotecha, M. (2014). Observation. In: Ritchie J, Lewis J, McNaughton Nicholls C &amp; Ormston, R. (Eds). <i>Qualitative Research Practice. A Guide for Social Science Students &amp; Researchers</i>. Los Angeles: SAGE</p> <p>Graaf, J. (2018). Equity market interactions: Exploring analysts’ role performances at earnings presentations. <i>Accounting, Auditing &amp; Accountability Journal</i>, 31(4), 1230-1256.</p> <p><b>Leitura complementar</b> Balcom, S., Doucet, S., &amp; Dubé, A. (2021). Observation and Institutional Ethnography: Helping Us to See Better. <i>Qualitative Health Research</i>, 31(8), 1534-1541. <a href="https://doi.org/10.1177/10497323211015966">https://doi.org/10.1177/10497323211015966</a></p> <p>Smit, B., &amp; 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. <a href="https://doi.org/10.1177/1609406918816766">https://doi.org/10.1177/1609406918816766</a></p>
5	29/10	<p><b>Análise qualitativa parte I</b></p> <p><b>Leitura obrigatória</b> Saldaña (2014) Coding and analysis strategies. In P. Leavy, ed. <i>The Oxford handbook of qualitative research</i>. Oxford: Oxford University Press, 581–605.</p> <p>Kalpokaite, N., &amp; Radivojevic, I. (2019). Demystifying Qualitative Data Analysis for Novice Qualitative Researchers. <i>The Qualitative Report</i>, 24(13), 44-57.</p> <p>Lemaire, C. &amp; Paquin, P. (2019). How interpretive and critical teacher-researchers in accounting infuse research into their lessons – a research note. <i>Qualitative Research in Accounting &amp; Management</i>, 16(4), 542-562.</p> <p><b>Leitura complementar</b> Saldaña, J. (2013). <i>The Coding Manual for Qualitative Researchers</i>, 2nd Edition. Sage Publications. Chapter 1: An Introduction to Codes and Coding</p> <p>Lester, J. N., Cho, Y., &amp; Lochmiller, C. R. (2020). Learning to do qualitative data analysis: A starting point. <i>Human Resource Development Review</i>, 19(1), 94-106.</p>
6	05/11	<p><b>Análise qualitativa parte II</b></p> <p><b>Leitura obrigatória</b> Lochmiller, C. R. (2021). Conducting Thematic Analysis with Qualitative Data. <i>Qualitative Report</i>, 26(6).</p> <p>Langley, A. &amp; Abdallah, C. (2016) Templates and turns in qualitative studies of strategy and management. In: Dagnino, G. B., &amp; Cinici, M. C. (Eds.). (2016). <i>Research methods for strategic management</i>, 137-166. Routledge.</p> <p>Gioia, D. A., Corley, K. G., &amp; Hamilton, A. L. (2013). Seeking qualitative rigor in inductive research: Notes on the Gioia methodology. <i>Organizational research methods</i>, 16(1), 15-31.</p> <p><b>Leitura complementar</b> Saldaña, J. (2013). <i>The Coding Manual for Qualitative Researchers</i>, 2nd Edition. Sage Publications.</p>

7	12/11	<p><b>Análise narrativa</b></p> <p><b>Leitura obrigatória</b> Riessman, C. (2011) Doing narrative analysis. In: Atkinson, P., &amp; Delamont, S. (Eds.). (2011). <i>SAGE Qualitative Research Methods</i>. Sage.</p> <p>De Loo, I., Cooper, S., &amp; Manochin, M. (2015). Enhancing the transparency of accounting research: the case of narrative analysis. <i>Qualitative Research in Accounting &amp; Management</i>, 12(1), 34-54.</p> <p>Ozdil, E., &amp; Hoque, Z. (2017). Budgetary change at a university: A narrative inquiry. <i>The British Accounting Review</i>, 49(3), 316-328.</p> <p><b>Leitura complementar</b> Bochner, Riggs (2014) Practicing narrative inquiry. In: P. Leavy, ed. <i>The Oxford handbook of qualitative research</i>. Oxford: Oxford University Press, 195–222.</p> <p>Moen, T. (2006). Reflections on the narrative research approach. <i>International Journal of Qualitative Methods</i>, 5(4), 56-69.</p>
8	19/11	<p><b>Escrita e publicação de pesquisa qualitativa</b></p> <p><b>Leitura obrigatória</b> Taylor, S. J., Bogdan, R., &amp; DeVault, M. (2015). <i>Introduction to Qualitative Research Methods: A Guidebook and Resource</i>. John Wiley &amp; Sons. Chapter 13: Writing up qualitative research.</p> <p>Badley, G. F. (2019). Post-academic writing: Human writing for human readers. <i>Qualitative Inquiry</i>, 25(2), 180-191.</p> <p>Mitchell, K. M., &amp; Clark, A. M. (2018). Five Steps to Writing More Engaging Qualitative Research. <i>International Journal of Qualitative Methods</i>, 17, 1-3.</p> <p><b>Leitura complementar</b> Pacheco-Vega, R. (2018). Six Writing Books to Improve Your Qualitative Methods Prose. <i>International Journal of Qualitative Methods</i>. <a href="https://doi.org/10.1177/1609406918782045">https://doi.org/10.1177/1609406918782045</a></p> <p>Wang, F. (2013). Challenges of learning to write qualitative research: Students' voices. <i>International Journal of Qualitative Methods</i>, 12(1), 638-651.</p>

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Taylor, S. J., Bogdan, R., & DeVault, M. (2015). *Introduction to Qualitative Research Methods: A Guidebook and Resource*. John Wiley & Sons.

Yin, R. K. (2016). *Pesquisa qualitativa do início ao fim*. Penso Editora.

### Artigos sugeridos

Ahrens, T. (2018). Management controls that anchor other organizational practices. *Contemporary Accounting Research*, 35(1), 58-86.

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