



## PLANO DE ENSINO

<b>Disciplina</b>	<b>EPISTEMOLOGIA DA PESQUISA EM CONTABILIDADE (000000)</b>	
<b>Créditos/Horas</b>	4 créditos, 45 horas/aula	
<b>Curso</b>	Mestrado e Doutorado em Ciências Contábeis	<b>Linha de Pesquisa 2</b> - Impactos da Contabilidade no Setor Público, nas Organizações e na Sociedade
<b>Modalidade</b>	Optativa	
<b>Professores Responsáveis</b>	Dr. João Abreu de Faria Bilhim E-mail: <a href="mailto:j.bilhim@sapo.pt">j.bilhim@sapo.pt</a> Dr.ª Andréa de Oliveira Gonçalves E-mail: <a href="mailto:andreagon@unb.br">andreagon@unb.br</a>	
<b>Período letivo</b>	2020/1.º	
<b>Horário de aulas</b>	Concentradas em março, abril e maio de 2020 <b>Horário: 18 às 22 horas</b>	
<b>Metodologia de Ensino</b>	<ul style="list-style-type: none"><li>- Aulas expositivo-participativas;</li><li>- Leitura de textos;</li><li>- Discussões em sala de aula sobre os temas solicitados;</li><li>- Apresentações de trabalhos;</li><li>- Elaboração de artigo científico.</li></ul>	
<b>Ementa</b>	Analisar as posições antagônicas entre os investigadores norte-americanos e europeus. Neste curso, pretende-se fazer uma reflexão da evolução da pesquisa nesta área, bem como uma análise dos principais paradigmas teóricos que estão subjacentes à pesquisa conduzida nos Estados Unidos, na Europa e no Brasil.	
<b>Programa</b>	<ol style="list-style-type: none"><li>1. Importância da Epistemologia – teoria do conhecimento – para a pesquisa em contabilidade.</li><li>2. Itinerário da Pesquisa em Contabilidade.</li><li>3. Paradigmas Teóricos: Perspetiva normativa; perspetiva positivista ou empírica.</li><li>4. Paradigmas Teóricos: Abordagens alternativas.</li><li>5. A Teoria do Campo Científico de Pierre Bourdieu.</li><li>6. Teoria Institucional e Pesquisa em Contabilidade.</li><li>7. Teoria Contingencial e Pesquisa em Contabilidade</li><li>8. Contabilidade Comportamental: Relação entre orçamento e pessoas.</li><li>9. Triangular Teoricamente as Diversas Abordagens</li><li>10. Pesquisa Qualitativa e Quantitativa em Contabilidade</li><li>11. Pesquisa Contemporânea em Contabilidade na Europa, nos EUA e no Brasil.</li><li>12. Perspectivas futuras.</li></ol>	
<b>Critério de Avaliação</b>	<b>Os critérios de avaliação serão distribuídos no decorrer do semestre da seguinte maneira:</b> <ul style="list-style-type: none"><li>- Apresentação oral individual durante 45 minutos (30 pontos). O papel do apresentador será sempre o de trazer o referencial teórico e normativo sobre o tema, contextualizar o tema da perspectiva da contabilidade pública e agregar, novas referências além das já mencionadas em aula.</li><li>- Participação nos debates em sala de aula (20 pontos).</li><li>- Elaboração de um <i>artigo</i> sobre um dos temas do programa (50,0 pontos), previamente escolhido, obedecendo às regras da ANPAD.</li></ul>	
<b>Bibliografia Recomendada</b>	<ol style="list-style-type: none"><li>1. <b>Importância da Epistemologia – teoria do conhecimento – para a pesquisa em contabilidade.</b> ARZELAY, M. &amp; THOMPSON F. (2010). Back to the Future: Making Public Administration a Design Science, <i>Public Administration Review</i>. BACHELARD, Gaston (1971). <i>Epistemologia</i>. Lisboa: Edições 70. BARNES, KUHN, MERTON (1980). <i>Estudios sobre Sociologia de la Ciencia</i>. Madrid: Alianza Editorial. BARZELAY, M. &amp; THOMPSON F. (2010). Back to the Future: Making Public Administration a Design Science, <i>Public Administration Review</i>. BHASKAR, Roy (2008) <i>A Realist Theory of Science</i>. London: Routledge. BILHIM, J. 2012. <i>Ciência da Administração</i>. Lisboa: ISCSP. GEORGE, Frederickson, H. et al. (2003) <i>The Public Administration Theory Primer</i>. Oxford: Westview press. KUHN, T. S. (1970). <i>The Structure of Scientific Revolutions</i>, 2º ed. Chicago: Chicago Press. MATIAS-PEREIRA, José. (2017). <i>Finanças Públicas</i>. 7. ed. São Paulo: GEN-Atlas. MAJOR, M. J. 2009. Reflexão sobre a investigação em Contabilidade de Gestão, <i>Revista portuguesa e Brasileira de Gestão</i>, vol.8, n.1, pp.43-50. MEIER, Kenneth 2010. Governance, Structure, and Democracy: Luther Gulick and the Future of Public Administration, <i>PAR</i>, december, special issue. POLLIT, Chistopher. (2010). Envisioning Public Administration as a Scholarly Field in 2020, <i>PAR</i>, Vol. 70, Dec., Supplement 1. POPPER, K. (1980). <i>Conjeturas Y Refutaciones</i>. Buenos Aires: Paidós PIGATTO, José Alexandre ; et al. A importância da contabilidade de competência para a informação de custos governamental. <i>Revista Administração Pública</i> [online]. 2010, vol.44, n.4, pp.821-837. RYAN; SCAPENS; THEOBALD (2002) <i>Research Methods &amp; Methodology in Finance &amp; Accounting</i>, 2.ª Ed. London</li></ol>	



Thomson.

SIMON, H. (1975). *Administrative Behaviour: A Study of Decision Making Processes in Administrative Organization*. 2.<sup>a</sup> ed. New York: Collier/ Macmillan.

VILLARDI, B. Q. et al. 2007. Economia de comunhão e aprendizagem: uma perspectiva epistêmica, *RAP*, Rio de Janeiro 41(5):835-61.

## 2. Itinerário da pesquisa em contabilidade.

CHRISTENSEN, J.; Demski, J. (2002) *Accounting Theory: An Information Content Perspective*, New York: McGraw-Hill.

DEMSKI, J.S. (1972) Optimal performance measurement, *Journal of Accounting & Research*. 10(2), pp. 243- 258.

DEMSKI, J.S. (2007) Analytic modeling in management accounting research, em: Chapman, A. Hopwood e M. Shields (Eds) *Handbook of Management Accounting & Research (Volume 1)*, pp. 365- 372, Oxford: Elsevier.

DEMSKI, J.S.; Feltham, G.A. (1976) *Cost Determination: a Conceptual Approach*, IA: Iowa State University Press.

FOUCAULT, M. (1977) *Discipline and Punish: the Birth of the Prison* (London: Allen Lane).

FRIEDMAN, M. (1953) *Essays in Positive Economics*, Chicago: University of Chicago Press.

GERDIN, J. ; Greve, J. (2004) Forms of contingency fit in management accounting research - a critical review, *Accounting, Organizations and Society*, 29(3-4), pp.303-

GIDDENS, A. (1984) *The Constitution of Society*, Cambridge: Polity Press.

GORDON, L.A. e Narayanan, V.K. (1984) Management accounting systems, perceived environmental uncertainty and organization structure: an empirical investigation, *Accounting, Organizations and Society*, 9(1), pp. 33-47.

GOSELIN, M. (1997) The effects of strategy and organizational structure on the adoption and implementation of activity-based costing, *Accounting, Organizations and Society*, 22(2), pp.105- 122.

HOPPER, T. e Powell, A. (1985) Making sense of research into the organizational and social aspects of management accounting: a review of its underlying assumption, *Journal of Management Studies*, 22 (5), pp. 429-465.

ITTNER, C.D. e Larcker, D.F. (1995) Total quality management and the choice of information and reward systems, *Journal of Accounting Research*, 33 (Supplement), pp. 1- 1 -

LANGFIELD-SMITH, K. (1997) Management control systems and strategy: a critical review, *Accounting, Organizations and Society*, 22(2), pp. 207-232.

LATOUR, B. (1987) *Science in Action*, Cambridge, MA: Harvard University Press.

LUKKA, K. (2007) Management accounting change and stability: Loosely coupled rules and routines in action, *Management Accounting Research*, 18(1), pp. 76-101.

LUKKA, K., e Mouritsen J. (2002) Homogeneity or heterogeneity of research in management accounting?, *European Accounting Review*, 11(4), pp. 805- 811.

MACINTOSH, N. e Daft, R.L. (1987) Management control systems and departmental interdependencies: an empirical study, *Accounting, Organizations and Society*, 12(1), pp. 23-48.

MAJOR, M. J. 2009. Reflexão sobre a pesquisa em Contabilidade de Gestão, *Revista Portuguesa e Brasileira de Gestão*.

MERCHANT, K.A. (1981) The design of the corporate budgeting system: influences on managerial behavior and performance, *Accounting Review*, 56(4), pp. 813-829.

MERCHANT, K.A. (1984) Influences on departmental budgeting: an empirical examination of a contingency model, *Accounting, Organizations and Society*, 9(3-4), pp. 291-307.

OLIVEIRA, J.; PEREIRA, S. e RIBEIRO, J. (2008), *Investigação em Contabilidade de Gestão*. In M. J. Major e R. Vieira (Eds.), *Contabilidade e Controlo de Gestão: Teoria, Metodologia e Prática*. Lisboa: Escolar Editora, Portugal.

## 3. Paradigmas Teóricos: A perspectiva normativa; perspectiva positivista ou empírica.

ARAM, John D., SALIPANTE, Paul F. (2003). Bridging Scholarship in Management: Epistemological Reflections, *British Journal of Management*, Vol. 14.

ARMSTRONG, P. (1994). The Influence of Michel Foucault on Accounting Research, *Critical Perspectives on Accounting*, 5 (1), pp. 25-55.

BAXTER, J. e CHUA, W. F. (2003). Alternative Management Accounting Research: Whence and whither, *Accounting, Organizations and Society*, 28 (2).

BILHIM, J. 2013. *Teoria Organizacional: Estruturas e Pessoas*. Lisboa: ISCSP.

BLAUG, Ricardo (1997). Between Fear and Disappointment: critical, empirical and political uses of Habermas, *Political Studies*, Vol. 45, Issue 1.

BURNS J; SCAPENS, R, W, (2000). Conceptualizing management accounting change ; Na institutional Framework, *Management Accounting Research*, 11 (1), pp. 3-25.

BURRELL, G. e MORGAN, G. (1979). *Sociological Paradigms and Organizational Analysis: Elements of the Sociology of Corporate Life*. Heinemann Educational, London.

CARMONA, S.; GUTIÉRREZ, F. (2005), Outsourcing as compassion? The case of cigarette manufacturing by catholic nuns (1817-1819), *Critical Perspectives on Accounting*, 16(7), pp. 875-903.

ANASTAS, M. (1997). The Changing World of Management Accounting and Financial Management, *Management Accounting: Official Magazine Of Institute Of Management Accounting*, 79 (4), pp. 48-51.

BLAUG, Ricardo (1997). Between Fear and Disappointment: critical, empirical and political uses of Habermas, *Political Studies*, Vol. 45, Issue 1.

BURNS J; SCAPENS, R, W, (2000). Conceptualizing management accounting change: An institutional Framework, *Management Accounting Research*, 11 (1), pp. 3-25.

BURRELL, G. e MORGAN, G. (1979). *Sociological Paradigms and Organizational Analysis: Elements of the Sociology of Corporate Life*. Heinemann Educational, London.



- CARMONA, S.; GUTIÉRREZ, F. (2005), Outsourcing as compassion? The case of cigarette manufacturing by catholic nuns (1817-1819), *Critical Perspectives on Accounting*, 16(7), pp. 875-903.
- CHUA, W. F. (1986). Radical developments in accounting thought, *Accounting Review*, 61(4), pp. 601-632.
- HOSKIN ; MACVE (1988). The genesis of accountability: The West Point connection, *Accounting, Organizations and Society*, 13(1), pp. 37-73.
- HOPPER, T; ARMSTRONG, P. (1991). Cost accounting, controlling labour and the rise of conglomerates, *Accounting, Organizations and Society*, 2( 5), pp. 429- 65.
- JOHNSON, H. T. e KAPLAN, R. S. (1991), *Relevance Lost: The Rise and Fall of Management Accounting*. 2.ª Ed., Harvard Business School Press, Boston, EUA.
- LOFT, A. (1986). Towards a critical understanding of accounting: the case of cost accounting in the UK., 1914-1925, *Accounting, Organizations and Society*, 11( 2), pp. 137- 169.
- MILLER, P. (1994) Accounting as social and institutional practice: an introduction, em: HOPWOOD, A.G.; MILLER, P. (Eds) *Accounting as Social and Institutional Practice*, pp.1-39 (Cambridge: Cambridge University Press).
- MILLER, P.; O'Leary, T. (1987) Accounting and the construction of the governable person, *Accounting, Organizations and Society*, 12(3), pp. 235-265.
- MISHRA, B. e Vaysman, I. (2001) Cost-system choice and incentives - traditional vs. activity-based costing, *Journal of Accounting Research*, 39 (3), pp. 619 641.
- OTLEY, D.T. (1978), Budget use and managerial performance, *Journal of Accounting Research*, 16(1), pp.122-149.
- POPPER, K. (1980). *Conjeturas Y Refutaciones*. Buenos Aires: Paidós.
- RYAN, B; SCAPENS, T. (2002). *Research Method & Methodology in Finance & Accounting*, 2.ª Ed.. London: Thomson.
- SOIN et al. (2002). ABC and organizational change: An institutional perspective, *Management Accounting Research*, 13 (2), pp. 249-271

#### 4. Paradigmas Teóricos: Abordagens alternativas.

- ARAM, John D., SALIPANTE , Paul F. ( 2003). Bridging Scholarship in Management: Epistemological Reflections, *British Journal of Management*, Vol. 14.
- ARMSTRONG, P. (1994). The Influence of Michel Foucault on Accounting Research, *Critical Perspectives on Accounting*, 5 (1), pp. 25-55.
- BAXTER, J. e CHUA, W. F. (2003). Alternative Management Accounting Research: Whence and whither. *Accounting, Organizations and Society*, 28 (2)
- BILHIM, J. 2013. *Teoria Organizacional: Estruturas e Pessoas*. Lisboa: ISCSP.
- BLAUG, Ricardo (1997). Between Fear and Disappointment: critical, empirical and political uses of Habermas, *Political Studies*, Vol. 45, Issue 1.
- BURRELL, G. e MORGAN, G. (1979). *Sociological Paradigms and Organizational Analysis: Elements of the Sociology of Corporate Life*. Heinemann Educational, London.
- CHUA, W. F. (1986). Radical developments in accounting thought, *Accounting Review*, 61(4), pp. 601-632.
- POPPER, K. (1980). *Conjeturas Y Refutaciones*. Buenos Aires: Paidós
- SUŁKOWSKI, Łukasz (2010). Two Paradigms in Management Epistemology, *Journal of Intercultural Management*, 2(1), March.

#### 5. A Teoria do Campo Científico de Pierre Bourdieu

- BOURDIEU, Pierre. O campo científico. In: ORTIZ, Renato (org.). *Pierre Bourdieu: Sociologia*. São Paulo: Ática, 1983 [1976], pp. 122-155 (Col. "Grandes Cientistas Sociais", vol. 39).
- BASU, S. (2015). Is there a scientific basis for accounting? Implications for practice, research, and education. *Journal of International Accounting Research*, 14(2), 235-265.
- CABRAL, Isabel; MAIA DE SIQUEIRA, José Ricardo; SIQUEIRA-BATISTA, Rodrigo. O diálogo das ciências contábeis com as ciências humanas e demais ciências sociais: uma análise da produção acadêmica do congresso USP de controladoria e contabilidade e Enanpad (2004-2007). *Revista de Educação e Pesquisa em Contabilidade*, v. 5, 2011.
- CAVALCANTE LIMA, João Paulo et al. Estudos de caso e sua aplicação: proposta de um esquema teórico para pesquisas no campo da contabilidade. *Revista de Contabilidade e Organizações*, v. 6, n. 14, 2012.
- Junior, P. F. H. (2017). PARADIGMA E ORDEM DO DISCURSO DA PESQUISA CONTÁBIL BRASILEIRA. *Advances in Scientific and Applied Accounting*, 10(1), 039-053.

#### 6. Teoria Institucional e Pesquisa em Contabilidade

- BILHIM, J. 2013. *Teoria Organizacional: Estruturas e Pessoas*. Lisboa: ISCSP.
- DIMAGGIO, P. J.; POWELL, W. W. (1983). The Iron Cage Revisited, *American Sociological Review*, 48 (2), pp. 147-160.
- DIMAGGIO, Paul (ed.) (1991). *The New Institutionalism in Organizational Analysis*. Chicago: University of Chicago Press.
- HOPPER, T. e MAJOR, M. (2007), Extending institutional analysis through theoretical triangulation: regulation and activity-based costing in Portuguese telecommunications, *The European Accounting Review*, vol. 16(1).
- MAJOR, M. J. e RIBEIRO, J. (2008). A teoria institucional na investigação em Contabilidade. In M. J. Major e R. Vieira (Eds.), *Contabilidade e Controlo de Gestão: Teoria, Metodologia e Prática*. Lisboa: Escolar Editora, Portugal.
- SCAPENS, R. (1994). Never mind the gap: towards and institutional perspective on management accounting practice, *Management Accounting Research*, 5(3-4).
- SCOTT, W. R. (1987). The Adolescence of Institutional Theory, *Administrative Science Quarterly*. Vol. 32 pp. 493-511.
- ZUCKER, Lynne (1988) *Institutional Patterns and Organization*. Cambridge, Mass.: Ballinger



- BILHIM, J. 2013. *Teoria Organizacional: Estruturas e Pessoas*. Lisboa: ISCSP.
- DIMAGGIO, P. J.; POWELL, W. W. (1983). The Iron Cage Revisited, *American Sociological Review*, 48 (2), pp. 147-160.
- DIMAGGIO, Paul (ed.) (1991). *The New Institutionalism in Organizational Analysis*. Chicago: University of Chicago Press.
- HOPPER, T. e MAJOR, M. (2007), Extending institutional analysis through theoretical triangulation: regulation and activity-based costing in Portuguese telecommunications, *The European Accounting Review*, vol. 16(1).
- MAJOR, M. J. e RIBEIRO, J. (2008). A teoria institucional na investigação em Contabilidade. In M. J. Major e R. Vieira (Eds.), *Contabilidade e Controlo de Gestão: Teoria, Metodologia e Prática*. Lisboa: Escolar Editora, Portugal.
- SCAPENS, R. (1994), Never mind the gap: towards an institutional perspective on management accounting practice, *Management Accounting Research*, 5(3-4).
- SCOTT, W. R. (1987). The Adolescence of Institutional Theory, *Administrative Science Quarterly*. Vol. 32 pp. 493-511.
- ZUCKER, Lynne (1988) *Institutional Patterns and Organization*. Cambridge, Mass.: Ballinger

## 6. Teoria Contingencial e Pesquisa em Contabilidade

- AHRENS, T. e Mollona, M. (2007) Organizational control as cultural practice - A shop floor ethnography of a Sheffield steel mill, *Accounting, Organizations and Society*, 32(4-5), pp. 305-331.
- ARRINGTON, E. (2004) Rhetoric and the radically chic: how arguments about academic accounting fall off the runway, *Critical Perspectives on Accounting - Accounting Methodology: Debating the Middle Range*, 15(2), pp. 249-253.
- BANKER, R. e HUGHES, J. (1994) Product costing and pricing, *The Accounting Review*, 69(3), pp. 479-494.
- BANKER, R. e POTTER, G. (1993) Economic implications of single cost driver systems, *Journal of Management Accounting Research*, 5, pp. 15-32.
- BILHIM, J. 2013. *Teoria Organizacional: Estruturas e Pessoas*. Lisboa: ISCSP.
- BROWNELL, P. (1995) *Research Methods in Management Accounting*. (Melbourne: Coopers and Lybrand and Accounting Association of Australia and New Zealand).
- CHAPMAN, C. S. (1997), Reflections on a contingent view of accounting, *Accounting, Organizations and Society*, 22(2).
- CHENHALL, R. H. (2003), Management control systems design within its organizational context: findings from contingency-based research and directions for the future, *Accounting, Organizations and Society*, 28(2-3).
- BRUNS, W.J. e Waterhouse J.II. (1975) Budgetary control and organization structure, *Journal of Accounting Research*, 13(2), pp. 177- 203.
- CHAPMAN, C.S. (1998) Accountants in organizational networks, *Accounting, Organizations and Society*, 23(8), pp. 737-766.
- CHENHALL, R.H. (2003) Management control systems design within its organizational context: findings from contingency-based research and directions for the future, *Accounting, Organizations and Society*, 28(2-3), pp. 127-168.
- DAFT, R.L. e Macintosh, N.J. (1981) A tentative exploration into the amount and equivocality of information processing in organizational work units, *Administrative Science Quarterly*, 26(2), pp. 207-244.
- DECHOW, N. e MOURITSEN, J. (2005) Enterprise resource planning systems, management control and the quest for integration, *Accounting, Organizations and Society*, 30(7-8), pp. 691-733.
- DONALDSON, Lex. (1995). *Contingency Theory*. Brookfield: Dartmouth Publishing Company limited.
- MACINTOSH, N. e Daft, R.L. (1987) Management control systems and departmental interdependencies: an empirical study, *Accounting, Organizations and Society*, 12(1), pp. 23-48.
- MERCHANT, K.A. (1981) The design of the corporate budgeting system: influences on managerial behavior and performance, *Accounting Review*, 56(4), pp. 813-829.
- MERCHANT, K.A. (1984) Influences on departmental budgeting: an empirical examination of a contingency model, *Accounting, Organizations and Society*, 9(3-4), pp. 291-307.
- OTLEY, D.T. (1995), Management control, organizational design and accounting information systems, em: ASHTON, T.; HOPPER; SCAPENS R.W. (Eds) *Issues in Management Accounting*, pp. 45--63 (London: Prentice Hall).
- QUATTRONE, P.; HOPPER, T. (2006), What is it? SAP, accounting, and visibility in a multinational organization, *Information and Organization*, 16 (3), pp. 212-250.
- RYAN, B.; SCAPENS, B.; THEOBALD, M. (2002) *Research Method and Methodology in Finance and Accounting*, 2th Ed. (London: Thomson).
- SIMONS, R. (1987) Accounting control systems and business strategy: an empirical analysis, *Accounting, Organizations and Society*, 12(4), pp. 357-374.
- SIMONS, R. (1990) The role of management control systems in creating competitive advantage: new perspectives, *Accounting, Organizations and Society*, 15(1-2), pp. 127-143.
- TOMKINS, C., e Groves, R. (1983) The everyday accountant and researching his reality, *Accounting, Organizations and Society*, 8(4), pp. 361-374.
- VAN DER STEDE, W.A. (2000) The relationship between two consequences of budgetary controls: budgetary slack creation and managerial short-term orientation, *Accounting, Organizations and Society*, 25(6), pp. 609-622.

## 8. Contabilidade Comportamental: O impacto dos orçamentos nas pessoas e das pessoas no orçamento

- BERRY, A. J. e OTLEY, D. T. (2004). Case-based research in accounting. In C. Humphrey e B. Lee (Eds.), *The Real Life Guide to Accounting Research*, Elsevier, Oxford, Reino Unido.
- BILHIM, J. 2013. *Teoria Organizacional: Estruturas e Pessoas*. Lisboa: ISCSP.
- BURNS, J.; EZZAMEL, M. e SCAPENS, R. W. (2002). The Challenge of Management Accounting Change: Behavioral and Cultural Aspects of Change Management. *CIMA*, Londres, Reino Unido.



- COLVILLE, I. (1981) Reconstructing “behavioural accounting”, *Accounting, Organizations and Society*, 6(2), pp.119-132.
- HANNAN, M. T.; Freeman, J. (1988). *Organizational Ecology*. Boston: Harvard University Press.
- HASSARD, Jhon (1993). *Sociology and organization Theory: positivism, paradigms and postmodernity*. Cambridge: Cambridge University Press.
- HAYES, D.C. & Watson, D J.H., (1976). *Modern Organization Theory and Accounting Research: An Interaction*. University of British Columbia.
- HOFSTEDT, T. R., (1976), Behavioural Accounting Research Pathologies, Paradigms and Prescriptions, *Accounting, Organizations and Society* pp. 43-58.
- HOFSTEDT, T. R. & KMARD, J. C., (1970), A Strategy for Behavioural Accounting, *Accounting Review* pp 38-54.
- HOPWOOD, A. G., (1978). Towards an Organizational Perspective for the Study of Accounting and Information Systems, *Accounting, Organizations and Society*, pp 3-13.
- HOPWOOD, A.G., (1979), Editorial Comments, *Accounting, Organizations and Society* pp. 144-147.
- JELAVIC, Matthew (2011). Socio-Technical Knowledge Management and Epistemological Paradigms: Theoretical Connections at the Individual and Organisational Level , *Interdisciplinary Journal of Information, Knowledge, and Management* Volume 6
- LAWRENCE, P. R.; LORSCH, J. W. (1967). *Organization and Environment: Managing Differentiation and Integration*. Boston: Harvard University Press.
- MAJOR, M. J. 2009. Reflexão sobre a investigação em Contabilidade de Gestão, *Revista portuguesa e Brasileira de Gestão*.
- PFEFFER; SALANCIK (1978). *The External Control of Organizations: a resource dependence perspective*. New York: Harper and Row.
- SATHE, V. (1978). The Relevance of Modern Organization Theory for Managerial Accounting, *Accounting, Organizations and Society* pp. 89-92.
- WATERHOUSE, J.H. & TLESSEN, P., (1978), A Contingency Framework for Management Accounting Systems Research, *Accounting, Organizations and Society* , pp. 65-76.
- WATTS, R. L & ZIMMERMAN, J. L., (1979), The demand for and supply of accounting theories, the market for excuses, *Accounting Review*, pp. 273 -305.

#### 9. Triangular Teoricamente as Diversas Abordagens

- ARAM, John D., SALIPANTE , Paul F. ( 2003). Bridging Scholarship in Management: Epistemological Reflections, *British Journal of Management*, Vol. 14.
- DOUGLAS, J. (1970). *Understanding Everyday Life*. London: Routledge and Kegan Paul.
- HOPPER, T. e MAJOR, M. (2007), Extending institutional analysis through theoretical triangulation: regulation and activity-based costing in Portuguese telecommunications, *The European Accounting Review*, vol. 16(1), pp. 59-97.
- MEIER, Kenneth 2010. Governance, Structure, and Democracy: Luther Gulick and the Future of Public Administration, *PAR*, december, special issue.
- MAJOR, M. J. 2009. Reflexão sobre a investigação em Contabilidade de Gestão, *Revista portuguesa e Brasileira de Gestão*.
- OLIVEIRA, J.; PEREIRA, S. e RIBEIRO, J. (2008), Investigação em Contabilidade de Gestão. In M. J. Major e R. Vieira (Eds.), *Contabilidade e Controlo de Gestão: Teoria, Metodologia e Prática*. Lisboa: Escolar Editora, Portugal.
- TURNER (Ed.) (1974). *Ethnomethodology*. London: Penguin, Harmondsworth.
- TEIXEIRA, J. C. et al. 2012. Triangulação entre métodos na administração: gerando conversações paradigmáticas ou meras validações “convergentes”? *RAP* ,Rio de Janeiro 46(1):191-220.

#### 10. Pesquisa Qualitativa em Contabilidade

- AHRENS, T. E CHAPMAN, C.S. (2006) Doing qualitative field research in management accounting: Positioning data to contribute to theory, *Accounting Organizations and Society*, 31(8), pp. 819- 841.
- ALASUUTARI, P. (1995) *Researching Culture: Qualitative Method and Cultural Studies*, London: Sage Publications.
- BELL, J. (2005) *Doing your Research Project: A guide for the First-time Researchers in Education and Social Science*, 4ª Edição, Buckingham: Open University Press.
- BRUNS, W.J. e Kaplan, R.S. (Eds) (1987) *Accounting and Management: Field Study Perspectives*, Boston, MA: Harvard Business School Press.
- CHUA, W.F. (1986) Radical developments in accounting thought, *the Accounting Review* 61(4), pp. 601-632.
- CHUA, W.F. (1996) Issues in substantive areas of research: Field research in accounting. In A.Richardson (Ed) *Research Methods in Accounting: Issues and Debates*, pp.209 – 22, Vancouver: CGA- Canada Research Foundation
- HARTLEY, J.F. (1994) Case studies in organizational research in C. Casell e G. Symon (Eds) *Qualitative Methods in Organizational Research*, pp. 208-229, London: Sage.
- KAPLAN, R.S. (1986) Toe role of empirical research in management accounting, *Accounting, Organizations and Society*, 11(4/5), pp. 429-452.
- KAPLAN, R.S. (1998) Innovation action research: creating new management theory and practice, *Journal of Management Accounting Research*, 10, pp. 89-118.
- MASON, J. (2002) *Qualitative Research*, 2ª Ed. London: Sage Publications.
- MILES, M. B. e Huberman, A.M. (1994) *Qualitative Data Analysis*, 2ª Ed. Thousand Oaks, CA: Sage Publications.
- MODELL, S. (2005) Triangulation between case study and survey methods in management accounting research: an assessment of validity implications, *Management Accounting Research*, 16(2), pp. 231-254.
- Otley, D.T. e Berry, A.J. (1994) Case study research in management accounting and control, *Management Accounting*



*Research*,5(1), pp. 45-65.

- RYAN, B., Scapens, R.W. e Theobald, M. (2002) *Research Method & Methodology in Finance & Accounting*, 2ª Ed. London: Thomson.
- SCAPENS, R.W. (1990) Researching management accounting practice: The role of study methods, *British Accounting Review*, 22(3), pp. 259-281.
- SCAPENS, R.W. (2004) Doing case study research, in C. Humphrey e B.Lee (Eds) *The Real Lift Guide to Accounting Research*, pp. 257-279, Oxford: Elsevier.
- SCAPENS, R., Cooper, D. e Arnold, J. (1987) *Management Accounting: British Case Studies*, London: Chartered Institute of Management Accountants.

### 11. Pesquisa Quantitativa em Contabilidade

- BEHLING, O. e Law, K. S.(2000) *Translating Questionnaires and Other Research Instruments: Problems and Solutions* Thousand Oaks, CA: Sage Publications. Series: Quantitative Applications in the Social Sciences No. 133.
- BELL, J. (2005) *Doing your Research Project: A guide for the First-time Researchers in Education and Social Science*, 4ª Ed., Buckingham: Open University Press.
- BOURQUE, L. B. e Clark, V. A. (1992) *Processing Data: The Inquiries Example*, Thousand Oaks, CA: Sage Publications .Series: Quantitative Applications in the Social Sciences Series No. 85.
- BRUNS, W.J. e Kaplan, R.S. (Eds) (1987) *Accounting and Management: Field Study Perspectives*, Boston, MA: Harvard Business School Press.
- CHRISTENSEN, J. A. e Demski, J. (2003) *Accounting Theory-An Information Content Perspective*, New York: McGraw-Hill.
- CHUA, W.F. (1996) Issues in substantive areas of research: Field research in accounting. In A.Richardson (Ed) *Research Methods in Accounting: Issues and Debates*,pp.209 – 22, Vancouver: CGA- Canada Research Foundation
- CHUA, W.F. (1986) Radical developments in accounting thought, *the Accounting Review* 61(4), pp. 601-632.
- CONVERSE, J. M. e Presser, S. (1986) *Inquiries Questions: Handcrafting the Standardized Questionnaire*, Thousand Oaks, CA: Sage Publications. Series: Quantitative Applications in the Social Sciences Series No. 63.
- CZAJA, R. e Blair, (2005) *Designing Inquiries: A Guide to Decisions and Procedures*, 2th Ed. Thousand Oaks, CA: Sage Publications.
- DILLMAN, D. A. (1999) *Mail and Internet Surveys: The Tailored Design Method*, 2th Ed. New York: John Wiley and Sons.
- Fink, A. (2002a) *How to Ask Inquiry Questions*. Thousand Oaks, CA: Sage Publications.
- FINK, A. (2002b) *How to Design Inquiry Studies Vol. 6*. Thousand Oaks, CA: Sage Publications..
- KAPLAN, R.S. (1986) The role of empirical research in management accounting, *Accounting, Organizations and Society*,11(4/5), pp. 429-452
- KAPLAN, R.S. (1998) Innovation action research: creating new management theory and practice, *Journal of Management ACCOUNTING RESEARCH*,10, PP. 89-118.
- MODELL, S. (2005) Triangulation between case study and survey methods in management accounting research: an assessment of validity implications, *Management Accounting Research*, 16(2), pp. 231-254.
- OTLEY, D.T. e Berry, A.J. (1994) Case study research in management accounting and control, *Management Accounting Research*,5(1), pp. 45-65.
- RYAN, B., Scapens, R.W. e Theobald, M. (2002) *Research Method & Methodology in Finance & Accounting*, 2ª Ed. London: Thomson.
- SCAPENS, R., Cooper, D. e Arnold, J. (1987) *Management Accounting: British Case Studies*, London: Chartered Institute of Management Accountants.
- SCAPENS, R.W. (1990) Researching management accounting practice: The role of study methods, *British Accounting Review*, 22(3), pp. 259-281.
- SCAPENS, R.W. (2004) Doing case study research, in C. Humphrey; Lee, B. (Eds) *The Real Lift Guide to Accounting Research*, pp. 257-279, Oxford: Elsevier.

### 12. Pesquisa Contemporânea em Contabilidade: Europa, EUA e Brasil.

- ANASTAS, M. (1997). *The Changing World of Management Accounting and Financial Management*, *Management Accounting: Official Magazine Of Institute Of Management Accounting*, 79 (4), pp. 48-51.
- HOPWOOD, A. G. e MILLER, P. (1994). *Accounting as Social and Institutional Practice*. Cambridge University Press, Cambridge, EUA.
- HOQUE, Z. (2006), Introduction. In Z. Hoque (2006), *Methodological Issues in Accounting Research*, Spiramus, Londres, Reino Unido,
- HUNTON, J. E. et al. (2003). Enterprises resource Planning Systems: Comparing firm performance of adopters and nonadopters, *International Journal of Accounting Information Systems*, 4, pp. 165-84
- SCAPENS, R. W. (2006), Understanding management accounting practices: a personal journey, *The British Accounting Review*, 38.

### Perspectivas futuras

- CANDLER, Gaylord G. (2008). Epistemic Community or Tower of Babel? Theoretical Diffusion in Public Administration, *The Australian Journal of Public Administration*, vol. 67, nº 3.
- GEORGE, Frederickson, H (1996) Comparing the reinventing government movement with the new public administration, *Public Administration Review*, May/June, Vol. 56, nº 3.
- HOFFMAN, Curtis (2002). Paradigm Lost: Public Administration at Johns Hopkins University, 1884-96, *January/February* Vol. 62, nº 1.
- HOPPER, T. e POWELL, A. (1985), Making sense of research into the organizations and social aspects of management



	<p>accounting: a review of its underlying assumptions, <i>Journal of Management Studies</i>, 22(5).</p> <p>HOPWOOD, A. G. (1983), On trying to study accounting in the contexts in which it operates, <i>Accounting, Organizations and Society</i>, 8(2-3).</p> <p>MATIAS-PEREIRA, José. (2010). <i>Governança no Setor Público</i>. São Paulo: Atlas.</p> <p>MOULTON, Stephanie. (2010). Integrating the Public in Public Administration: Envisioning the Scholarly Field in 2020, <i>PAR</i>, Vol. 70, Dec., Supplement 1.</p> <p>O'TOOLE JR., Laurence J. (1995). Diversity or cacophony? The research enterprise in public administration, <i>Public Administration Review</i>, May, Vol. 55, n.º 3.</p> <p>RICCUCCI, Norma M. (2010). Envisioning Public Administration as a Scholarly Field in 2020: Rethinking Epistemic Traditions, <i>PAR</i>, Vol. 70, Dec., Supplement 1.</p> <p>SCAPENS, R. W.; EZZAMEL, M.; BURNS, J. e BALDVINSDOTTIR, G. (2002). <i>The Future Direction of UK Management Accounting Practices</i>. CIMA, Londres, Reino Unido</p> <p>WICKRAMASINGHE, D. e ALAWATTAGE, C. (2007). <i>Management Accounting Change: Approaches and Perspectives</i>. Oxford: Routledge.</p>
<b>Informações Adicionais</b>	O aluno tem direito a 25% de faltas; além desse percentual; será automaticamente reprovado (menção SR).

## CRONOGRAMA DOS SEMINÁRIOS

Disciplina	EPISTEMOLOGIA DA PESQUISA EM CONTABILIDADE (328936)		
	Aulas	Tema	Apresentação/Apoio
<b>Calendário de Atividades</b>	1. <sup>a</sup>	Apresentação do professor. Apresentação dos alunos. Entrega e apresentação do plano de ensino. Metodologia. Critérios e datas de avaliação. Apresentação da Bibliografia.	<b>Prof. Bilhim Prof. Andréa 19/03/2020</b>
	2. <sup>a</sup>	Importância da Epistemologia – teoria do conhecimento – para a pesquisa em Contabilidade	<b>20/03/2020</b>
	3. <sup>a</sup>	Itinerário da pesquisa em Contabilidade	<b>25/03/2020</b>
	4. <sup>a</sup>	Paradigmas Teóricos: perspectiva normativa; perspectiva positivista ou empírica.	<b>26/03/2020</b>
	5. <sup>a</sup>	Paradigmas Teóricos: abordagens alternativas	<b>27/03/2020</b>
	6. <sup>a</sup>	A Teoria do Campo Científico de Pierre Bourdieu	<b>01/04/2020</b>
	7. <sup>a</sup>	Teoria Institucional e pesquisa em Contabilidade	<b>02/04/2020</b>
	8. <sup>a</sup>	Teoria Contingencial e pesquisa em Contabilidade	<b>03/04/2020</b>
	9. <sup>a</sup>	Contabilidade Comportamental: relação entre orçamento e pessoas	<b>06/05/2020</b>
	10. <sup>a</sup>	Triangular teoricamente as diversas abordagens	<b>07/05/2020</b>
	11. <sup>a</sup>	Pesquisa qualitativa em Contabilidade	<b>08/05/2020</b>
	12. <sup>a</sup>	Pesquisa quantitativa em Contabilidade	<b>15/05/2020</b>
	13. <sup>a</sup>	Pesquisa contemporânea em Contabilidade: Europa, EUA e Brasil	<b>20/05/2020</b>
	14. <sup>a</sup>	Perspectivas futuras	<b>21/05/2020</b>
	15. <sup>a</sup>	Apresentação versão preliminar de artigo	<b>22/05/2020</b>
<b>Informações Adicionais sobre os seminários</b>	<p>- Apresentação oral em grupo durante 45 minutos (40 pontos). O papel do grupo será sempre o de trazer o referencial teórico e normativo sobre o tema, contextualizar o tema na perspectiva da contabilidade e agregar, novas referências bibliográficas pertinentes, além das já mencionadas no programa e em aula.</p> <p>- Participação individual nos debates em sala de aula (20 pontos).</p> <p>O aluno tem direito a 25% de faltas; além desse percentual, será automaticamente reprovado (menção SR).</p>		

Brasília, DF, 25 de fevereiro de 2020.

Prof. João Abreu de Faria Bilhim  
Prof.<sup>a</sup> Andréa de Oliveira Gonçalves