



PLANO DE ENSINO

Disciplina	EPISTEMOLOGIA DA PESQUISA EM CONTABILIDADE (328936)																																					
Créditos/Horas	4 créditos, 60 horas/aula																																					
Curso	Mestrado e Doutorado em Ciências Contábeis	Linha de Pesquisa 2 - Impactos da Contabilidade no Setor Público, nas Organizações e na Sociedade																																				
Modalidade	Optativa																																					
Professores Responsáveis	Dr. João Abreu de Faria Bilhim Dr. ^a Andréa de Oliveira Gonçalves	E-mail: j.bilhim@sapo.pt E-mail: andregon@unb.br																																				
Período letivo	2019/1.º																																					
Horário de aulas	Concentradas em março e maio de 2019																																					
Metodologia de Ensino	<ul style="list-style-type: none">- Aulas expositivo-participativas;- Leitura de textos;- Discussões em sala de aula sobre os temas solicitados;- Apresentações de trabalhos;- Elaboração de artigo científico.																																					
Ementa	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.																																					
Programa	<ol style="list-style-type: none">1. Importância da Epistemologia – teoria do conhecimento – para a pesquisa em Contabilidade2. Itinerário da pesquisa em Contabilidade3. Paradigmas Teóricos: perspectiva normativa; perspectiva positivista ou empírica4. Paradigmas Teóricos: abordagens alternativas5. A Teoria do Campo Científico de Pierre Bourdieu6. Teoria Institucional e pesquisa em Contabilidade7. Teoria Contingencial e pesquisa em Contabilidade8. Contabilidade Comportamental: relação entre orçamento e pessoas9. Triangular teoricamente as diversas abordagens10. Pesquisa qualitativa em Contabilidade11. Pesquisa quantitativa em Contabilidade12. Pesquisa contemporânea em Contabilidade: Europa, EUA e Brasil13. Perspectivas futuras																																					
Critério de Avaliação	<p>Os critérios de avaliação serão distribuídos no decorrer do semestre da seguinte maneira:</p> <ul style="list-style-type: none">- 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.- Participação individual nos debates em sala de aula (20 pontos).- Elaboração de um <i>artigo</i> sobre um dos temas do programa (40,0 pontos), previamente escolhido, obedecendo às regras da ANPAD.																																					
Calendário de Atividades	<table border="1"><thead><tr><th>Aulas</th><th>Tema</th><th>Apresentação/Apoio</th></tr></thead><tbody><tr><td>1.^a</td><td>Apresentação do professor. Apresentação dos alunos. Entrega e apresentação do plano de ensino. Metodologia. Critérios e datas de avaliação. Apresentação da Bibliografia.</td><td>Prof. Bilhim Prof. Andréa</td></tr><tr><td></td><td>Importância da Epistemologia – teoria do conhecimento – para a pesquisa em Contabilidade</td><td></td></tr><tr><td>2.^a</td><td>Itinerário da pesquisa em Contabilidade</td><td>Prof. Bilhim Prof. Andréa</td></tr><tr><td>3.^a</td><td>Paradigmas Teóricos: perspectiva normativa; perspectiva positivista ou empírica.</td><td>Prof. Bilhim Prof. Andréa</td></tr><tr><td>4.^a</td><td>Paradigmas Teóricos: abordagens alternativas</td><td>Prof. Bilhim Prof. Andréa</td></tr><tr><td>5.^a</td><td>A Teoria do Campo Científico de Pierre Bourdieu</td><td>Prof. Andréa Prof. Bilhim</td></tr><tr><td>6.^a</td><td>Teoria Institucional e pesquisa em Contabilidade</td><td>Prof. Bilhim Prof. Andréa</td></tr><tr><td>7.^a</td><td>Teoria Contingencial e pesquisa em Contabilidade</td><td>Prof. Bilhim Prof. Andréa</td></tr><tr><td>8.^a</td><td>Contabilidade Comportamental: relação entre orçamento e pessoas</td><td>Prof. Bilhim Prof. Andréa</td></tr><tr><td>9.^a</td><td>Triangular teoricamente as diversas abordagens</td><td>Prof. Bilhim Prof. Andréa</td></tr><tr><td>10.^a</td><td>Pesquisa qualitativa em Contabilidade</td><td>Prof. Bilhim Prof. Andréa</td></tr></tbody></table>	Aulas	Tema	Apresentação/Apoio	1. ^a	Apresentação do professor. Apresentação dos alunos. Entrega e apresentação do plano de ensino. Metodologia. Critérios e datas de avaliação. Apresentação da Bibliografia.	Prof. Bilhim Prof. Andréa		Importância da Epistemologia – teoria do conhecimento – para a pesquisa em Contabilidade		2. ^a	Itinerário da pesquisa em Contabilidade	Prof. Bilhim Prof. Andréa	3. ^a	Paradigmas Teóricos: perspectiva normativa; perspectiva positivista ou empírica.	Prof. Bilhim Prof. Andréa	4. ^a	Paradigmas Teóricos: abordagens alternativas	Prof. Bilhim Prof. Andréa	5. ^a	A Teoria do Campo Científico de Pierre Bourdieu	Prof. Andréa Prof. Bilhim	6. ^a	Teoria Institucional e pesquisa em Contabilidade	Prof. Bilhim Prof. Andréa	7. ^a	Teoria Contingencial e pesquisa em Contabilidade	Prof. Bilhim Prof. Andréa	8. ^a	Contabilidade Comportamental: relação entre orçamento e pessoas	Prof. Bilhim Prof. Andréa	9. ^a	Triangular teoricamente as diversas abordagens	Prof. Bilhim Prof. Andréa	10. ^a	Pesquisa qualitativa em Contabilidade	Prof. Bilhim Prof. Andréa	
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8. Contabilidade Comportamental: relação entre orçamento e pessoas

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Informações Adicionais

O aluno tem direito a 25% de faltas; além desse percentual, será automaticamente reprovado (menção SR).

Brasília, DF, 25 de fevereiro de 2019.

Prof. João Abreu de Faria Bilhim
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