PLANO DE ENSINO

Unidade Universitária: Centro de Ciências Sociais e Aplicadas - CCSA		
Programa de Pós-Graduação em Controladoria, Finanças e Tecnologias de Gestão		
Curso: ☐ Mestrado Acadêmico ☒ Mestrado Profissional ☒ Doutorado Profissional		
Disciplina Pesquisa Interpretativa em Controladoria, Finanças e Tecnologia		
Professor:		
Carga horária: 40 horas	**Créditos** 4	☐ Obrigatória ☒ Optativa ☐ Eletiva

Ementa:

Foco: Capacitar os alunos a compreenderem e aplicarem as principais teorias sob a abordagem da pesquisa contábil interpretativa — *Interpretive accounting research (IAR)* — nos seus projetos originais de tese e dissertação, particularmente aqueles que utilizam metodologia qualitativa combinada com estudos de caso.
Abordagem: Discussão teórica sobre as características da pesquisa crítica em contabilidade e às teorias práticas. Esta introdução não apenas ampliará a compreensão dos estudantes do campo, mas também os capacitará a refletir criticamente e contribuir para o avanço do conhecimento.

Conteúdo Programático:

(1) Debates contemporâneos sobre pesquisa contábil interpretativa — *Interpretive accounting research (IAR)*, (2) sociologia da tradução da Teoria Ator-Rede — *Actor-Network Theory (ANT)* e modelo de Callon, (3) teoria da prática de Bourdieu, (4) Discurso nas organizações, (5) Construtivismo Pragmático — *Pragmatic constructivism (PC)*, (6) Jogos de linguagem e (7) Boa vida *(Good life)* no Construtivismo Pragmático.

Critério de Avaliação:

Segundo Regulamento Geral da Pós-Graduação Stricto Sensu, Art. 98, "Será considerado aprovado o aluno que obtiver, em cada disciplina obrigatória, optativa e nas atividades programadas o conceito final "A", "B" ou "C", conforme relação de conceitos a seguir:

I - A – excelente: corresponde às notas no intervalo entre os graus 9 e 10;
II - B – bom: corresponde às notas no intervalo entre os graus 8 e 8,9;
III - C – regular: corresponde às notas no intervalo entre os graus 7 e 7,9;
IV - R – reprovado: corresponde às notas no intervalo entre os graus 0 e 6,9"

A avaliação irá contemplar três etapas (1) 40% participação crítica em sala de aula, (2) 40% elaboração de um *draft* de artigo acadêmico (ensaio ou revisão da literatura) em dupla, (3) 20% Resenhas técnicas de artigos selecionados (entrega individual).

Bibliografia Básica

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Callon, M. (1986). Some elements of a sociology of translation: domestification of the scallops and the fishermen of St Brieuc Bay. In J. Law (Ed.), Power, Action and Belief: A New Sociology of Knowledge? Routledge (pp. 196–223). Routledge. https://doi.org/10.1111/j.1467-954X.1984.tb00113.x

Carneiro, W. N., Oyadomari, J. C. T., Afonso, P., Dultra-de-Lima, R. G., & de Mendonça Neto, O. R. (2024). Trials of strength, paradoxes and competing networks in kaizen institutionalization. Benchmarking: An International Journal, 31(3), 1038–1061. https://doi.org/10.1108/BIJ-06-2022-0385 Cooper, D. J., Ezzamel, M., & Qu, S. Q. (2017). Popularizing a Management Accounting Idea: The Case of the Balanced Scorecard. Contemporary Accounting Research, 34(2), 991–1025. https://doi.org/10.1111/1911-3846.12299

de Loo, I., & Lowe, A. (2017). "[T]here are known knowns … things we know that we know": Some reflections on the nature and practice of interpretive accounting research. Accounting, Auditing and Accountability Journal, 30(8), 1796–1819. https://doi.org/10.1108/AAAJ-08-2015-2164

Fairclough, N. (2003). Analysing Discourse: Textual Analysis for Social Research. Routledge.

Fukofuka, P., Scobie, M., & Finau, G. (2023). Indigenous practices of accounting on the ground: a Bourdieusian perspective. Accounting, Auditing and Accountability Journal, 36(1), 96–119. https://doi.org/10.1108/AAAJ-11-2021-5529

Jeacle, I. (2017). The popular pursuit of DIY: Exploring the role of calculative technologies in an actor network. Management Accounting Research, 35, 99–109. https://doi.org/10.1016/j.mar.2016.01.004

Latour, Bruno. (2005). *Reassembling the Social – An Introduction to Actor Network Theory*. Oxford University Press. https://doi.org/10.1163/156913308X336453

Mitchell, F., Nørreklit, H., Nørreklit, L., Cinquini, L., Koeppe, F., Magnacca, F., Mauro, S. G., Jakobsen, M., Korhonen, T., Laine, T., & Liboriussen, J. M. (2021). Evaluating performance management of COVID-19 reality in three European countries: a pragmatic constructivist study. *Accounting, Auditing and Accountability Journal*, *34*(6), 1345–1361. https://doi.org/10.1108/AAAJ-08-2020-4778

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Nørreklit, H. (2017). *A Philosophy ofManagement Accounting: A Pragmatic Constructivist Approach* (1st ed). Routledge.

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Nørreklit, L. (2021). The language game of goodness. *Journal of Pragmatic Constructivism*, *11*(1), 4–18.

Nørreklit, L., Nørreklit, H., Cinquini, L., & Mitchell, F. (2024). Accounting for a better world: towards a conceptual framework to enable corporate reporting to contribute to the sustainability of the good life. *Meditari Accountancy Research*. https://doi.org/10.1108/MEDAR-05-2023-2015

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Raffnsøe, S., Mennicken, A., & Miller, P. (2019). The Foucault Effect in Organization Studies. *Organization Studies*, *40*(2), 155–182. https://doi.org/10.1177/0170840617745110

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McGuinness (eds.)). Routledge & Kegan Paul.

PLANOS DE AULAS			
AULA	**DATA**	**TEMA**	**LEITURA**
Aula 1	07/02/2025	✓ Apresentação da disciplina. ✓ Introdução à pesquisa contábil interpretativa.	Ahrens, T., Becker, A., Burns, J., Chapman, C. S., Granlund, M., Habersam, M., Hansen, A., Khalifa, R., Malmi, T., Mennicken, A., Mikes, A., Panozzo, F., Piber, M., Quattrone, P., & Scheytt, T. (2008). The future of interpretive accounting research-A polyphonic debate. Critical Perspectives on Accounting, 19(6), 840–866. https://doi.org/10.1016/j.cpa.2006.07.005 de Loo, I., & Lowe, A. (2017). "[T]here are known knowns … things we know that we know": Some reflections on the nature and practice of interpretive accounting research. Accounting, Auditing and Accountability Journal, 30(8), 1796–1819. https://doi.org/10.1108/AAAJ-08-2015-2164 Nicolini, D. (2012). Practice Theory, Work and Organization. Oxford University Press.
Aula 2	14/02/2025	✓ Teoria Ator-Rede — Arcabouço teórico de Callon's (1986).	Callon, M. (1986). Some elements of a sociology of translation: domestification of the scallops and the fishermen of St Brieuc Bay. In J. Law (Ed.), Power, Action and Belief: A New Sociology of Knowledge? Routledge (pp. 196–223). Routledge. https://doi.org/10.1111/j.1467-954X.1984.tb00113.x Carneiro, W. N., Oyadomari, J. C. T., Afonso, P., Dultra-de-Lima, R. G., & de Mendonça Neto, O. R. (2024). Trials of strength, paradoxes and competing networks in kaizen institutionalization. Benchmarking: An International Journal, 31(3), 1038–1061.

			https://doi.org/10.1108/BIJ-06-2022-0385
Aula 3	21/02/2025	✓ Teoria Ator-Rede — Sociologia da Tradução.	Jeacle, I. (2017). The popular pursuit of DIY: Exploring the role of calculative technologies in an actor network. Management Accounting Research, 35, 99–109. https://doi.org/10.1016/j.mar.2016.01.004 Troshani, I., Locke, J., & Rowbottom, N. (2019). Transformation of accounting through digital standardisation: Tracing the construction of the IFRS Taxonomy. Accounting, Auditing and Accountability Journal, 32(1), 133–162. https://doi.org/10.1108/AAAJ-11-2016-2794 Latour, Bruno. (2005). Reassembling the Social – An Introduction to Actor Network Theory. Oxford University Press. https://doi.org/10.1163/156913308X336453
Aula 4	28/02/2025	✓ Teoria da prática de Bourdieu	Bourdieu, P. (1990). *The Logic of Practice*. Polity Press. Nwagbara, U., & Belal, A. (2019). Persuasive language of responsible organisation? A critical discourse analysis of corporate social responsibility (CSR) reports of Nigerian oil companies. Accounting, Auditing & Accountability Journal, 32(8), 2395–2420. https://doi.org/10.1108/AAAJ-03-2016-2485 Fukofuka, P., Scobie, M., & Finau, G. (2023). Indigenous practices of accounting on the ground: a Bourdieusian perspective. Accounting, Auditing and Accountability Journal, 36(1), 96–119. https://doi.org/10.1108/AAAJ-11-2021-5529

Aula 5	07/03/2025	✓ Discurso nas organizações	Van Dijk, T. A. (2006). Discourse, context and cognition. *Discourse Studies*, *8*(1), 159–177. https://doi.org/10.1177/1461445606059565 Fairclough, N. (2003). *Analysing Discourse: Textual Analysis for Social Research*. Routledge. Raffnsøe, S., Mennicken, A., & Miller, P. (2019). The Foucault Effect in Organization Studies. Organization Studies, 40(2), 155–182. https://doi.org/10.1177/0170840617745110
Aula 6	14/03/2025	✓ Construtivismo Pragmático — *Pragmatic constructivism (PC)*	Nørreklit, Hanne, Nørreklit, L., & Mitchell, F. (2010). Towards a paradigmatic foundation for accounting practice. *Accounting, Auditing & Accountability Journal*, *23*(6), 733–758. https://doi.org/10.1108/09513571011065844 Nørreklit, H. (2017). *A Philosophy ofManagement Accounting: A Pragmatic Constructivist Approach* (1st ed). Routledge. Mitchell, F., Nørreklit, H., Nørreklit, L., Cinquini, L., Koeppe, F., Magnacca, F., Mauro, S. G., Jakobsen, M., Korhonen, T., Laine, T., & Liboriussen, J. M. (2021). Evaluating performance management of COVID-19 reality in three European countries: a pragmatic constructivist study. *Accounting, Auditing and Accountability Journal*, *34*(6), 1345–1361. https://doi.org/10.1108/AAAJ-08-2020-4778
Aula 7	21/03/2025	✓ Jogos de linguagem	Nørreklit, Hanne, & Trenca, M. (2021). Performance management in a milieu of customer participatory measurement: Beyond the ratings and rankings of Strictly Come Dancing. *British Accounting Review*, *53*(6), 100873. https://doi.org/10.1016/j.bar.2019.100873

			Ruggeri, D., Leotta, A., & Rizza, C. (2023). Digitalisation and accounting language games in organisational contexts. *Journal of Management and Governance*, *27*(3), 817–838. https://doi.org/10.1007/s10997-022-09626-9
Aula 8	28/03/2024	✓ Boa vida *(Good life)* no construtivismo pragmático	Nørreklit, L., Nørreklit, H., Cinquini, L., & Mitchell, F. (2024). Accounting for a better world: towards a conceptual framework to enable corporate reporting to contribute to the sustainability of the good life. *Meditari Accountancy Research*. https://doi.org/10.1108/MEDAR-05-2023-2015 Nørreklit, L. (2021). The language game of goodness. *Journal of Pragmatic Constructivism*, *11*(1), 4–18.