



SYLLABUS

COURSE DESCRIPTION		
Type of the course: (x) Normal () Teaching Assistant (TA) () Thesis/Dissertation		
Course Title: Advanced Research		
Periodicity: (x) Annual () Semestral () Sporadic		
Academic term: Trimester		
WORKLOAD		
Workload: 60-hour course		Credits: 4
Theoretical: (1 credit = WL 15)	Research: (1 credit = WL 15)	Theoretical-empirical: (2 credits = WL 30)
Academic Degree: () Master (x) PhD () Master and PhD		
Course Type:		
Master: () Elective - () Compulsory		Doctorate: () Elective - (x) Compulsory
COURSE INSTRUCTOR		
AREA OF CONCENTRATION / LINE OF RESEARCH		
Research Area: Controllershhip and Governance		
Research Line: Management Control and Performance Evaluation Financial Accounting and Governance		
COURSE PURPOSE		
a) Knowledge – provide the student with elements that consubstantiate the scientific knowledge and its operationalization in research; b) Skills – to develop the student's abilities to understand the elements that permeate theories and practices of scientific research; and a) Attitude – motivate the student to develop a research project for the preparation of the doctoral thesis.		
COURSE DESCRIPTION		
Scientific approach. Epistemological characterization. Knowledge search process. Scientific research methods and techniques. Scientific research process.		
COURSE CONTENT		
1. Scientific Approach <ul style="list-style-type: none"> ✓ Scientific knowledge ✓ Scientific method 2. Characterization of epistemology <ul style="list-style-type: none"> ✓ Epistemology of science ✓ A priori and a posteriori knowledge ✓ Ontological realism and anti-realism ✓ Syntactic and semantic aspects of language 3. Process of scientific knowledge search <ul style="list-style-type: none"> ✓ Building scientific ideas ✓ Application of scientific ideas ✓ Test of scientific ideas ✓ Conclusion of scientific ideas 4. Scientific research Methods <ul style="list-style-type: none"> ✓ Quantitative Method ✓ Qualitative Method 		



5. Scientific research techniques
 - ✓ Methods of collecting quantitative and qualitative data
 - ✓ Ways of analyzing quantitative and qualitative data
6. Scientific research process
 - ✓ The research project
 - ✓ The doctoral thesis

METHODOLOGY

Previous readings of materials related to the course and its presentation-discussion. Discussions on possible directions for the approaches to the doctoral thesis project. Discussion on the materials presented by the students and on the propositions of the participants.

GRADING POLICY

Presentation-discussion of previously indicated materials (30%); contributions to the directions for the approach and methodological aspects (15%); contributions with additional materials on the theme (5%); development of the thesis project by the student, under the guidance of the advisor (50%).

MAIN REFERENCES

- BRYMAN, A. **Social research methods**. 5. ed. Oxford: Oxford University Press, 2016.
- BUNGE, M. **Philosophy of science: from problem to theory**. Vol. 1. London: Transaction Publishers, 1998.
- BUNGE, M. **Philosophy of science: from explanation to justification**. Vol. 2. London: Transaction Publishers, 1998.
- BURRELL, G.; MORGAN, G. **Sociological paradigms and organisational analysis: elements of the sociology of corporate life**. USA: Ashgate, 2003.
- CRESWELL, J. W. **Projeto de pesquisa: métodos qualitativo, quantitativo e misto**. 2 ed. Porto Alegre: Artmed, 2007.
- GRECO, J.; SOSA, E. (Org.). **Compêndio de epistemologia**. São Paulo: Edições Loyola, 2008.
- KUHN, T. S. **A estrutura das revoluções científicas**. São Paulo: Perspectiva, 1975.
- MERRIAM, S. B. **Qualitative research and case study applications in education**. 2. ed. San Francisco, CA: Jossey-Bass, 1998.
- MORGAN, G. Accounting as reality construction: towards a new epistemology for accounting practice. **Accounting Organizations and Society**, v. 13, n. 5, p. 477-485, 1988.
- VAIVIO, J.; SIRÉN, A. Insights into method triangulation and paradigms in interpretive management accounting research. **Management Accounting Research**, v. 21, p. 130-141, 2010.

OTHER REFERENCES

- ALVESSON, M.; SANDBERG, J. Generating research questions through problematization. **Academy of Management Review**, v. 36, n. 2, 247-271, 2011.
- BACHELARD, G. **A epistemologia**. Lisboa: Edições 70, 2001.
- BLANCHÉ, R. **A epistemologia**. 4 ed. Lisboa: Editorial Presença, 1988.
- BRUYNE, P.; HERMAN, J.; SCHOUTHEETE, M. *et al.* **Dinâmica da pesquisa em ciências**



- sociais: os polos da prática metodológica.** 3. ed. Rio de Janeiro: Francisco Alves, 1986.
- BUNGE, M. **La investigación científica: su estrategia y su filosofía.** 3. ed. Barcelona: Ariel, 1973.
- CHISHOLM, R. M. **Teoria do conhecimento.** Rio de Janeiro: Zahar, 1969.
- CUPANI, A. A relevância da epistemologia de Mário Bunge para o ensino de ciências. **Cad. Bras. Ens. Fís.**, v. 19, n. especial, p. 100-125, 2002.
- GODOI, C. K.; BANDEIRA-DE-MELO, R.; SILVA, A. B. (Org.). **Pesquisa qualitativa em estudos organizacionais: paradigmas, estratégias e métodos.** São Paulo: Saraiva, 2006.
- GONZÁLEZ REY, F. L. **Pesquisa qualitativa e subjetividade: os processos de construção da informação.** São Paulo: Pioneira Thomson Learning, 2005.
- LUKKA, K. The roles and effects of paradigms in accounting research. **Management Accounting Research.** v. 21, 2010, p. 110-115.
- LUKKA, K.; MOURITSEN, J. Homogeneity or heterogeneity of research in management accounting? **European Accounting Review**, v.11, n. 4, p. 805-811, 2002.
- MERCHANT, K. A. Paradigms in accounting research: A view from North America. **Management Accounting Research**, v. 21, n. 2, p. 116-120, 2010.
- MILES, M. B., HUBERMAN, A. M. **Qualitative data analysis: a sourcebook of new methods.** Beverly Hills, CA: Sage Publ., 1994.
- MODELL, S. Bridging the paradigm divide in management accounting research: The role of mixed methods approaches. **Management Accounting Research.** v.21, p.124-129, 2010.
- POPPER, K. **A lógica da pesquisa científica.** São Paulo: Cultrix, 1996.
- RYAN, B.; SCAPENS, R. W.; THEOBALD, M. **Research method & methodology in finance & accounting.** 2 ed. Singapore: South-Western Cengage Learning, 2002.
- SAMPIERI, R. H.; COLLADO, C. F.; LUCIO, M. P. B. **Metodologia de pesquisa.** 5. ed. Porto Alegre: Penso, 2013.
- SANDBERG, J.; ALVESSON, M. Ways of constructing research questions: gap-spotting or problematization? **Organization**, v. 18, n. 1, 23-44, 2011.
- SOUSA, D. **Epistemologia das ciências sociais.** Lisboa, Livros Horizonte, 1978.
- STRAUSS, A. L. **Qualitative analysis for social scientists.** New York: Cambridge University Press, 1987.
- STRAUSS, A.; CORBIN, J. **Basis of qualitative research: grounded theory and techniques.** Newbury Park, CA: SAGE Publ., 1998.
- VIEIRA, M. M. F.; ZOUAIN, D. M. **Pesquisa qualitativa em administração: teoria e prática.** Rio de Janeiro: FGV Ed, 2005.