

Qualitative Research In Accounting: A State Of Knowledge

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Abstract

Background: Qualitative and quantitative research have specific objectives and allows for different contributions to scientific advancement. However, qualitative research allows a deeper view into the subjectivity inherent in a diversity of social phenomena, and is also relevant to Accounting Science. In this case, the objective of this research was to outline the profile of Brazilian theses and dissertations which adopted the qualitative perspective in graduate programs in Accounting Science.

Materials and Methods: The methodology of the State of Knowledge was used, analyzing theses and dissertations available in the Digital Library of Theses and Dissertations.

Results: Most of the studies with qualitative perspectives were defended in the southwest region, discussing themes inherent to accounting education, and were characterized as descriptive and exploratory. These studies adopted, in most cases, the interviews, questionnaires, and focus groups for data collection and were produced through Content Analysis.

Conclusion: The results allowed for an understanding of how the qualitative methodologies are being adopted in Accounting Science, outlining possibilities for their applications in this field of knowledge.

Key Word: Accounting Science; Accounting Research; Qualitative Research.

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I. Introduction

Scientific research can be classified in different ways, by considering the nature of its data, highlighting qualitative and quantitative research (Gonsalves, 2001), and the combination of these creates mixed-method studies, either quali-quantitative or quanti-qualitative in nature. However, initially researchers did not think of the combination of both perspectives, since the two perspectives were viewed as opposite and incongruent. The quantitative research, more focused on the objective aspect of the phenomenon, and oriented towards the positivist paradigm, did not align with the qualitative perspective, open to the subjective side of the phenomenon, grounded in paradigms such as interpretivism, critical theory, and post-critical theory (Alves-Mazzoti, 2002).

Although both perspectives have relevance and contributions for several sciences, qualitative research aims to present the new (Avelar et al., 2020), including working with people and their choices (Lavarda, 2021). For its development, Pletsch et al. (2021) defended the existence of a diversity of data collection techniques, analyses and interpretations of data. For data collection, for example, Avelar et al. (2020) and u Gammarano et al. (2024), highlighted the interviews, observations, document analyses, ethnography, case studies, focus group. For analysis, according to Pletsch et al. (2021), can be used content analysis, discourse analysis, narrative analysis, and conversation analysis and, in addition to these, the Discursive Textual Analysis, organized by Moraes and Galiazzi (2006) and the Collective Subject Discourse Approach (Brito; Lauer-Leite & Novais, 2021). All of these can be adopted in different knowledge areas. It is only necessary to choose an analysis aligned with the study's objective.

However, in Accounting Science, there is a preference for quantitative investigations (Silva & Coelho, 2007; Frezatti et al., 2015; Bernd & Anzilago, 2016; Broietti et al., 2018). If accounting researchers appropriate themselves to qualitative research, the perspective of understanding could expand, as this can enable a deeper understanding of the meanings attributed to data by people and organizations, going beyond statistical generalizations. Therefore, it is important to identify the profile of qualitative research in Accounting Science, especially in theses and dissertations, because this helps us understand the development process of a researcher (Morisini, Kohls-Santos & Bittencourt, 2021), showing what the focus of their investigative perspective will be.

Thus, the research question is: **What is the profile of Brazilian theses and dissertations that adopted the qualitative perspective in graduate programs in Accounting Science?** With this, the objective of this study is **to delineate the profile of Brazilian theses and dissertations that adopted the qualitative perspective in graduate programs in Accounting Science.** To conduct this investigation, we adopted the methodology of the State of Knowledge, developed by Morisini, Santos, and Bittencourt (2021), which is

divided into four stages: annotated bibliography, systematized bibliography, categorized bibliography, and propositional bibliography. The aim of this methodology is "(...) to know, systematize, and analyze the production of a scientific field on a specific theme (Morisini, Nascimento & Nez, 2021, p.71), and its focus is on what is produced in the graduate programs (Kohl-Santos & Morisini, 2021). Therefore, in this study, the decision was made to analyze theses and dissertations.

With this study, we hope to complement the existing literature on research methodologies in Accounting Science, highlighting possible gaps and future research opportunities. In addition, we hope to demonstrate to researchers who intend to submit research projects to Accounting graduate programs the possibility of developing their investigations with a qualitative perspective, showing methods for data collection and analysis. Additionally, this paper could be used as a reference in research methodology classes in undergraduate and graduate courses, as a way to initially introduce novice researchers to the qualitative perspective, since this perspective is still not widely adopted in Accounting Science.

To conclude this step, it is highlighted that this study is subdivided into four sections. The first section presented the contextualization of the investigation, its question, and objectives. The next section highlights the methodological perspective of the research, followed by the results in the third section. Finally, we present the final considerations of the study, followed by the references cited in the text. We emphasize that studies adopting the State of Knowledge methodology typically do not include a section for literature review or theoretical reference, as the concepts relevant to the study are discussed in both the introductory section and the results.

II. Material And Methods

A search was undertaken in graduate programs in Accounting Science, recognized by CAPES through the Sucupira Platform. The search was conducted in December 2023, generating an XML file with 251 results, as it included programs in Public and Business Management, Accounting and Tourism. Next, I filtered only those programs that had the term "Accounting" or "Accounting Science" and that made their theses and dissertations available in the BDTD. This allowed the identification of 24 programs in 23 universities, since the University of São Paulo (USP) offers a graduate program in Accounting at two different campuses.

Subsequently, in the BDTD, during the months of December and January I searched for theses and dissertations that adopted qualitative research methodologies. Thus, I used the basic string "Name of the university" AND "ciências contábeis" AND "qualitativ". For each university, the term 'Name of the university' was replaced. For example, in the case of University of São Paulo, the search string used was "Universidade de São Paulo" AND "ciências contábeis" AND "qualitativ*" The research was restricted to the years 2019 to 2023, covering five years of analysis, allowing for an understanding of the most recent state of the topic, and 2023 was the final year because it was the last complete year in the research period.

In total, there were 122 research studies, and it was the execution of the annotated bibliography (Kohls-Santos & Morosini, 2021). However, I searched for those that had the term "qualitative" in the abstract associated with the research methodology and which presented in this topic information on the objective, type of research, instruments, and methods for analyzing the data. Additionally, the research needed to be available in the institutional repositories in open access. With this, it was possible to identify 34 studies that met these criteria, and it was the systematized bibliography step (Kohls-Santos; Morosini, 2021). In the total, the 34 studies analyzed, I found that the majority were dissertations (82%). Table 1 shows the research that was included in the sample.

Table 1 – Theses and Dissertations in the sample.

Code	Title in Portuguese	Year	Type
PESQ2	Geração de valor no relato integrado : um estudo de caso no Itaú Unibanco	2019	Dissertation
PESQ4	Aprendizagem ativa em administração e Ciências Contábeis : uma pesquisa ação na implementação do Problem Based Learning em uma IES na Região Sul do Brasil	2020	Dissertation
PESQ5	Métodos de custeio em instituições de ensino superior : um estudo sob a perspectiva das lógicas institucionais	2020	Dissertation
PESQ10	Compreensibilidade da informação contábil por usuários tomadores de decisão	2020	Thesis
PESQ12	Um estudo acerca da relação entre as práticas de governança e o desempenho sustentável corporativo em empresas estatais federais de controle direto da União	2021	Thesis
PESQ13	Institucionalização das práticas de controle interno em uma universidade pública: uma análise sob o enfoque da teoria institucional	2021	Dissertation
PESQ14	Elementos norteadores da relação orientador-orientando: evidências no mestrado acadêmico em ciências contábeis da UFRN	2019	Dissertation
PESQ18	Análise da percepção docente acerca da utilização do mapa conceitual no curso de Ciências Contábeis do Estado do Rio Grande do Norte	2022	Dissertation
PESQ22	Metodologias ativas e a aprendizagem significativa: um quase-experimento com alunos da disciplina Análise de Custos	2020	Dissertation

PESQ23	Liderança na profissão contábil: a trajetória profissional das presidentas de conselhos regionais de contabilidade	2020	Dissertation
PESQ25	Perfil do controller e escolhas estratégicas: uma análise qualitativa à luz da Teoria dos Altos Escalões	2021	Thesis
PESQ29	A visão do discente em relação à produção acadêmica ao longo do Mestrado em Ciências Contábeis	2019	Dissertation
PESQ30	Inteligência Artificial na Contabilidade em Organizações Públicas: Potencialidades e Desafios	2019	Dissertation
PESQ45	Além da função de legitimidade do mercado: estudo de caso das contribuições da contabilidade para o controle social da administração pública no sistema Observatório Social do Brasil	2021	Dissertation
PESQ46	Compreensão das informações contábeis por usuários internos tomadores de decisão: um estudo de caso na Universidade Federal Rural do Rio de Janeiro	2022	Dissertation
PESQ47	Fatores que levam ao prazer e ao sofrimento no trabalho: a visão dos contadores públicos federais.	2022	Dissertation
PESQ54	Desvinculação de receitas da união e déficit de accountability : um estudo na política pública de saúde no Brasil	2020	Thesis
PESQ58	Reflexividade do Exame de Suficiência/CFC frente ao estabelecido pela estrutura curricular mundial e a eixos de competências requeridos dos profissionais da área Contábil	2019	Dissertation
PESQ59	Nível de divulgação do IFRS 15/ TOPIC 606: receita de contratos com clientes no Brasil e EUA	2019	Dissertation
PESQ60	Saberes presentes em situações conflituosas da prática de ensino de professores que atuam em curso de graduação na área contábil	2020	Dissertation
PESQ61	Relação entre os principais assuntos de auditoria e os riscos divulgados pela administração	2020	Dissertation
PESQ65	Adequação de práticas de gestão em organização social que atua na área da saúde (OSS) frente a diretrizes de compliance	2021	Dissertation
PESQ86	A formação do papel social do perito contador nos cursos de Ciências Contábeis	2022	Dissertation
PESQ87	Projeto Integrador Interdisciplinar na área Contábil: análise do desenvolvimento das competências pessoais, profissionais, interpessoais e sociais	2022	Dissertation
PESQ88	Avaliação do currículo do curso de Ciências Contábeis de uma Instituição de Ensino Superior Federal sob as perspectivas Andragógica e Heutagógica	2023	Dissertation
PESQ91	Relato integrado e a sustentabilidade de companhias abertas brasileiras: uma análise das empresas listadas no índice de sustentabilidade empresarial da B3	2023	Dissertation
PESQ95	Ensino remoto emergencial e o impacto no desempenho acadêmico dos alunos de graduação em Ciências Contábeis da UERJ	2023	Dissertation
PESQ100	Relações de Liderança e Comprometimento dos liderados à luz do Sistema de Controle Gerencial de uma rede supermercadista gaúcha	2019	Dissertation
PESQ107	Mudança Institucional em momentos de crise : do trabalho presencial ao home office	2021	Dissertation
PESQ108	A mídia e o processo de construção e desconstrução de sentido : caso Eike Batista, do estrelato ao fundo do poço	2021	Dissertation
PESQ114	Transparência e evidenciação da renúncia de receita no âmbito dos incentivos fiscais ambientais: uma análise da adoção do IPTU verde por municípios baianos.	2023	Dissertation
PESQ117	Abrindo caminhos: a construção das identidades docentes de mulheres pelas trilhas, pontes e muros da pós-graduação em Contabilidade	2019	Dissertation
PESQ119	Reflexão sobre o desenvolvimento profissional dos professores de ciências contábeis	2020	Thesis
PESQ122	Para além do aprender: competências e habilidades na contabilidade introdutória à luz da teoria da aprendizagem significativa	2023	Dissertation

Source: Research data (2024).

To carry out the State of Knowledge it is important to organize a research corpus, and the abstracts of the studies are the most usual (Nascimento; Santos & Azevedo, 2020; Santos; Nascimento & Guedes, 2020; Vieira; Nascimento & Santos, 2021), because it is expected that the author present the essential information about the research. Therefore, for this study I read and extracted the data from the abstracts of the theses and dissertations analyzed.

I highlighted that the extraction of the data in the State of Knowledge is conducted in the Categorized Bibliography step, where the research is organized in categories that could use techniques such as content analysis, thematic analysis, discourse analysis, and textual discursive analysis (Kohls-Santos & Morosini, 2021), or other techniques that the author considers important. For this research, I extracted the following data: author, year, title, advisor, university, federative unit, type of research, keywords, objective and methodology. According to the objectives of the theses and dissertations I grouped them initially by themes and, then followed, I organized according to the thematic areas of the Controladoria Conference of USP, which is considered the most important Brazilian event in the area (USP, 2022). The thematic areas of the Conference are:

- Area I: Actuarial Science;
- Area II: Auditing and Forensics;
- Area III: Financial Accounting and Capital Markets;
- Area IV: Managerial Accounting;
- Area V: Governmental Accounting and Third Sector;
- Area VI: Education;
- Area VII: Taxes;
- Area VIII: Integrated Reporting;
- Area IX: Diversity in Organizations;
- Area X: History of Accounting.

Thus, with the extraction of the data, I found answers for some guiding questions:

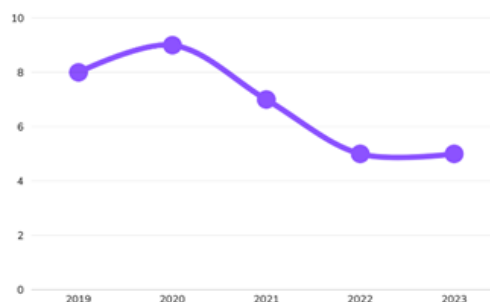
- What is the period with the highest quantity of theses and dissertations with a qualitative approach in Brazilian graduate programs in Accounting?
- How has qualitative research spread across regions, states and institutions in Brazilian graduate programs in Accounting?
- Who are the advisors with most guidance for theses and dissertations with a qualitative approach in Brazilian graduate programs in Accounting?
- What are the themes most studied through the qualitative approach in theses and dissertations in Brazilian graduate programs in Accounting?
- How did the researchers characterize their research regarding methodology?
- What are the most used data collection and production instruments in the theses and dissertations with a qualitative approach in Brazilian graduate programs in Accounting?
- What are the most frequently used data analysis techniques in theses and dissertations with a qualitative approach in in Brazilian graduate programs in Accounting?

In the end, we have the propositional bibliography step, where the researcher identifies in the analyzed studies the authors' proposals for further research, and the researcher makes their propositions for new studies (Kohls-Santos & Morosini, 2021), as this requires reading the final considerations section. The results of this step are not discussed in this paper, because the studies analyzed are about different theme which does not allow for designing the specific contributions about one topic in question, because this State of Knowledge addresses the methodologic aspect of the studies. In this case, in the final considerations section will present only the suggestions from the author of this paper, which are called emergent propositions in the State of Knowledge methodology.

III. Result

We begin the results section by answering the first guiding question: What is the period with the highest quantity of theses and dissertations with a qualitative approach in Brazilian graduate programs in Accounting? As a result, we found that 2020 was the year with the most studies published that discussed the qualitative perspective, according to the search criteria in this investigation. This result is visible in Figure 1. We highlight that two studies conducted during this period already considered the effects of the Covid-19 pandemic on Accounting in their results (Britto; 2020; Athayed, 2020). This result was expected, as this public emergency affected the daily operations of accounting organizations, and it was necessary to analyze the phenomenon empathetically and sensitively, considering the subjectivity inherent in the situation. These aspects are enhanced by the qualitative approach.

Figure 1 – Quantitative of qualitative research in the analyzed time frame.



Source: Research data (2024).

Next, we set out to answer: How has qualitative research spread across regions, states and institutions in Brazilian graduate programs in Accounting? In this sense, we found that the Southeast region had more research published with a qualitative perspective in the Accounting Sciences. The states of São Paulo and Paraná were the most significant contributors to qualitative research published in Accounting. In addition, the University of the State of Rio de Janeiro was the institution that, in absolute numbers, contributed the most to the research in the sample, according to the search criteria. These results are depicted in Figure 2 and can be explained by the fact that the Southwest and South of Brazil are the regions with the highest number of graduate programs in Accounting.

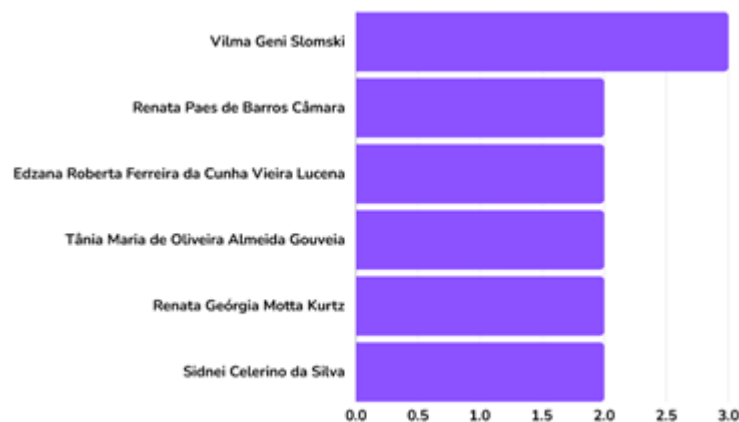
Figure 2 – Number of research studies by region and university.



Source: Research data (2024).

After this, we set out to find the answer to the question: Who are the advisors with most guidance for theses and dissertations with a qualitative approach in Brazilian graduate programs in Accounting? 27 PhD advisors were identified who guided qualitative research in graduate programs in Accounting. Among them, Vilma Geni Slomski, Renata Paes de Barros Câmara, Edzana Roberta Ferreira da Cunha Vieira Lucena, Tânia Maria de Oliveira Almeida Gouveia, Renata Geórgia Motta Kurtz, and Sidnei Celerino da Silva stood out for having supervised more than one study in the sample. The findings from this step of the research are organized in Figure 3.

Figure 3 – Professors with the highest number of supervision in the analyzed sample.



Source: Research data (2024).

These findings help qualitative researchers in Accounting to identify institutions and advisors with expertise in the qualitative paradigm, allowing them to direct their research projects more effectively. In addition, it helps us to see how the qualitative perspective in Accounting Science has developed in a restricted and fragmented way, showing the need to expand its horizons to other institutions and graduate programs that can embrace this perspective.

Moving forward, we sought to answer the question: "What are the themes most studied through the qualitative approach in theses and dissertations in Brazilian graduate programs in Accounting?" In order to achieve the answer, we verified the keywords used in the studies. In this regard, we found 116 different expressions, which were adopted by the authors to characterize their research. The terms are shown in figure 4, and they demonstrate the multiplicity of topics that are discussed from the qualitative perspective in Accounting research. In this aspect, we highlight the significant number of terms associated with Accounting education: Meaningful Learning, Higher education, Higher Education Institutions and Active Learning Methodologies. This means that four of the ten most important Keywords are connected with Accounting teaching.

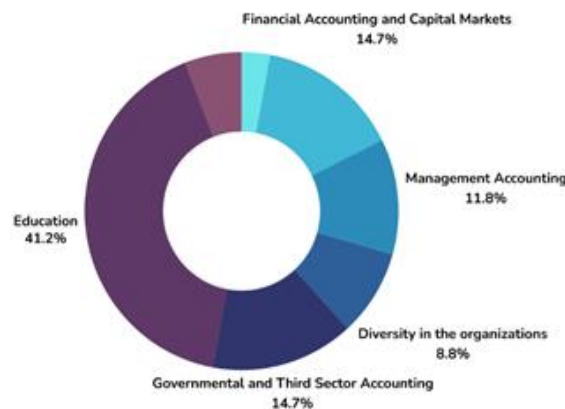
Figure 4 – Main keywords



Source: Research data (2024).

The previous result is reinforced by the fact that when the research was categorized according to the thematic areas from the USP Conference, which was adopted as a reference in this study, Area VI (Education) had the highest number of studies. Figure 5 shows this result and highlights the other areas that were included in the sample of this study. This result contrasts with that found by Pletsch et al. (2021), where a higher incidence of qualitative research in Management Accounting was observed. However, it is important to note that the timeframe, research type, and database used in the mentioned study differ from the current one, resulting in differing yet complementary outcomes because, as we can see in the Figure 5, the Management Accounting area represented 11.8% of theses and dissertations in the sample.

Figure 5 – Thematic areas of research.

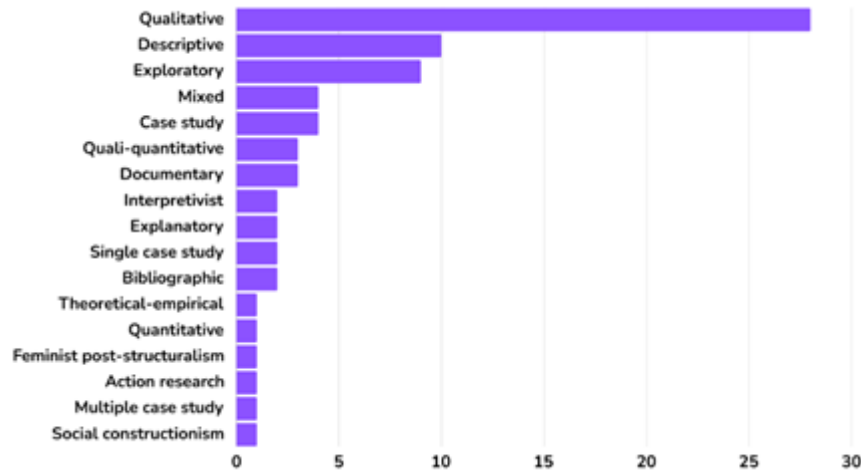


Source: Research data (2024).

In this way, we can understand there has been an effort by master's and PhD students of Accounting Sciences to understand teaching and learning considering the subjectivity related to this process, this element is better studied from the qualitative view. However, it is possible to study these phenomena with a quantitative view, but the objective of the researcher will be different than that of someone using the qualitative perspective. We highlight, at the end, the areas that were not included in the sample according to the requisites of this study: Actuarial, Taxes and Accounting History.

In addition to the objectives that researchers aim to achieve in qualitative or quantitative research, it is possible to combine both approaches to enrich the results. To address this, we investigated: How did the researchers characterize their research regarding methodology? We found that most researchers described their studies as primarily qualitative, there was a number of studies with approaches defined as quali-quantitative or mixed. Overall, Figure 6 highlights the most commonly used expressions to define the studies analyzed, which can be synthesized as, in most cases, qualitative, descriptive and exploratory. Regarding the paradigm, interpretivism is quite significant, as had already been pointed out in the study by Abubakar et al. (2016).

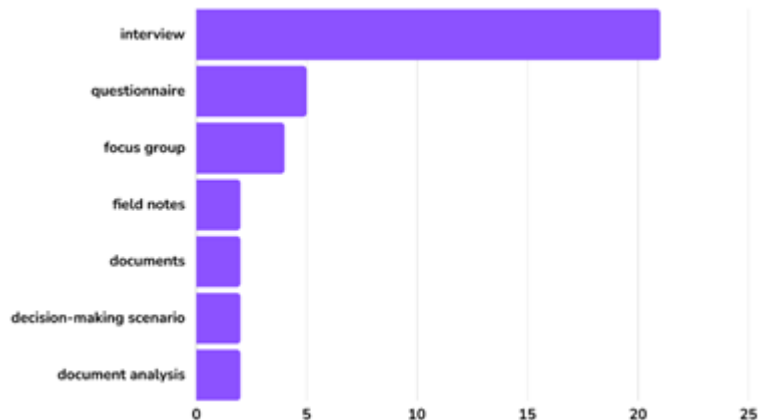
Figure 6 – Types of research.



Source: Research data (2024).

After this, we found the answer to the question: What are the most used data collection and production instruments in theses and dissertations with a qualitative approach in Brazilian graduate programs in Accounting? We found the adoption of 28 different instruments and techniques, which means that there is a wealth of possibilities to conduct qualitative research. The interview was the most prominent in the sample. This result was expected because this technique enables a deeper understanding of the beliefs, attitudes, values, and motivations of the research participants (Silva et al., 2006), and enriches the details in the context of the investigation (Silva; Oliveira & Neves, 2021). This technique was also highlighted in the research conducted by Cardoso, Pereira, and Guerreiro (2007) and Galvão (2022), which focused on Accounting. Figure 7 shows the techniques that appeared more than once in the sample.

Figure 7 – Most cited data collection techniques in research.

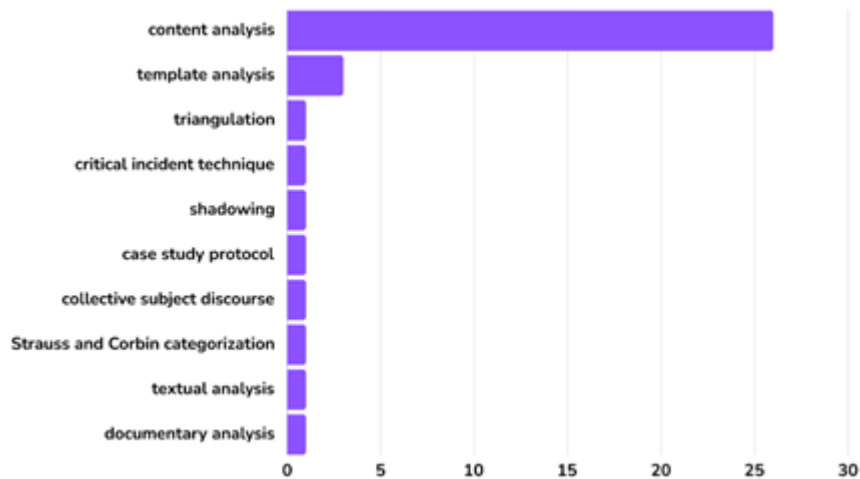


Source: Research data (2024).

Finally, we asked: What are the most frequently used data analysis techniques in theses and dissertations with a qualitative approach in Brazilian graduate programs in Accounting? We found 11 different techniques in the 34 studies, as shown in Figure 8, and the most frequently cited was the Content Analysis. This is consistent with the study by Pletsch et al. (2021) which pointed out that it is the preferred technique in Social

Sciences, including Accounting. However, although Content Analysis is fruitful and creates valuable insights for qualitative analyses, it is important that Accounting researchers familiarize themselves with other approaches which allow different results and the achievement of greater diversity in research objectives.

Figure 8 – Most Cited Data Analysis Techniques in Research.



Source: Research data (2024).

In this context, we observed that some studies mentioned in their abstracts that they used software to assist in the analysis process. Three resources were highlighted: Atlas TI (cited 5 times), Iramuteq (4 times) and Nvivo (2 times). This does not imply that other software, or even the same ones, were not mentioned in the full reading of the texts, as this result is based on the corpus selected for the research.

IV. Conclusion

The objective of this study was **to delineate the profile of Brazilian theses and dissertations that adopted the qualitative perspective in graduate programs in Accounting Science**. Based on the State of Knowledge methodology, we analyzed 34 theses and dissertations, published in the BDTD between 2019 and 2023, with 2020 being the year with the highest number of investigations related to this study.

The studies analyzed were conducted, in most cases, in graduate programs in the Southeast region of Brazil, with UERJ being the institution with the highest number of investigations in the sample. In addition, the lecturer Dr. Vilma Geni Slomski was the one who supervised most qualitative research, considering the criteria of this study. Regarding the topics, Accounting Education was the field that had the highest number of studies adopting qualitative methodology.

Regarding the way the studies were characterized, the master's and doctoral students, besides identifying their research as qualitative, also defined them as descriptive and exploratory, in most cases. To collect and produce data, interviews, questionnaires, and focus groups, were the main instruments adopted. Also, to understand the data and achieve the results, Content Analysis, supported by software such as Atlas TI, Iramuteq, and Nvivo, was the most adopted in the research analyzed in this paper.

These results lead us to answer the research question as follows: **What is the profile of Brazilian theses and dissertations that adopted the qualitative perspective in graduate programs in Accounting Science?** We provide the following synthesis answer: They are theses and dissertations that were mostly defended in graduate programs in the Southeast region, focusing on topics related to Accounting Education. These studies are characterized as descriptive and exploratory. They primarily use interviews, questionnaires, and focus groups for data collection, which is analyzed using Content Analysis.

Despite achieving the proposed objective, this research has the limitation regarding the time frame, which is common in literature reviews. However, the study enhances the current literature by describing the profile of qualitative research in Accounting Science, demonstrating the importance of expanding the qualitative approach to other topics, and incorporating new methodologies for data analysis.

As a suggestion for future studies, it is recommended that the sample be expanded to include scientific papers from conferences and journals, as well as to analyze theses and dissertations that discuss topics related to accounting in other graduate programs. Another suggestion is to include research conducted in Latin America, with the objective of verifying the similarities and differences in the way to conduct research between Brazil and the neighboring countries, helping people interested in exchange programs in this geographic space.

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