RCC
Revista Contemporânea
de Contabilidade

Revisiting methodological assumptions in the use of content analysis, discourse, conversation and narratives in accounting

Revisitando pressupostos metodológicos no uso da análise de conteúdo, discurso, conversação e narrativas em contabilidade

Revisión de los supuestos metodológicos en el uso de análisis de contenido, discurso, conversación y narrativas contables

Caroline Sulzbach Pletsch
Doutoranda em Ciências Contábeis (FURB)
Professora da Graduação em Ciências Contábeis
(UDESC), Ibirama/SC, Brasil
carol_spletsch@yahoo.com.br
https://orcid.org/0000-0002-1978-2204

Marcia Zanievicz da Silva
Doutora em Ciências Contábeis (FURB)
Professora da Graduação e Pós-Graduação em Ciências
Contábeis (FURB), Blumenau/SC, Brasil
marciaza@gmail.com
https://orcid.org/0000-0003-1229-7705

Mara Vogt*
Doutora em Ciências Contábeis (FURB)
Professora Substituta da Graduação em
Ciências Contábeis (UFSC), Florianópolis/SC, Brasil
maravogtcco@gmail.com
https://orcid.org/0000-0002-3951-4637

Jonas Cardona Venturini
Doutor em Administração e Sociologia (UFRGS)
jonas@bruke.com.br
http://orcid.org/0000-0003-1439-4795

Primary contact address for correspondence*
Rua Antônio da Veiga, 140, sala D202, Victor Konder, CEP: 89012-900 - Blumenau/SC, Brasil

Abstract
The study aimed to revisit methodological assumptions that may assist in the application of certain research techniques in the accounting area. Thus, we contemplated in the study different techniques of text analysis and interpretation, commonly used in qualitative research: content analysis, discourse analysis, conversation analysis and narrative analysis. For each of these techniques, in addition to conceptual aspects that facilitate application, we presented national and international studies in the accounting area that have applied these techniques. We brought the main elements that differentiate the techniques, based on the studies already conducted and presented in this research. It is important to keep in mind that the selection and consistent use of qualitative data analysis techniques are fundamental to the quality of research.
Keywords: Content Analysis; Discourse Analysis; Conversation Analysis; Narrative Analysis

Resumo
O estudo teve por objetivo revisitar pressupostos metodológicos que poderão auxiliar na aplicação de determinadas técnicas de pesquisa na área contábil. Assim, contemplamos no estudo diferentes técnicas de análise e interpretação de texto, comumente utilizadas nas pesquisas qualitativas: análise de conteúdo, análise de discurso, análise de conversação e análise de narrativas. Para cada uma dessas técnicas, além de aspectos conceituais que facilitem a aplicação, são apresentados estudos nacionais e internacionais na área contábil que aplicaram tais técnicas. Citamos os principais elementos que diferenciam as técnicas, tendo por base os estudos já realizados e apresentados na presente pesquisa. É importante ter em mente que a seleção e o uso coerente das técnicas de análise de dados qualitativas são fundamentais para a qualidade das pesquisas.
Palavras-chave: Análise de Conteúdo; Análise do Discurso; Análise de Conversação; Análise Narrativa

Resumen
El propósito del estudio fue revisar los supuestos metodológicos que pueden ayudar en la aplicación de ciertas técnicas de investigación en el área contable. Así, contemplamos en el estudio diferentes técnicas de análisis e interpretación de textos, comúnmente utilizadas en la investigación cualitativa: análisis de contenido, análisis del discurso, análisis de conversaciones y análisis narrativo. Para cada una de estas

técnicas, además de los aspectos conceptuales que facilitan su aplicación, se presentan estudios nacionales e internacionales en el área contable que aplicaron dichas técnicas. Mencionamos los principales elementos que diferencian las técnicas, presentando sugerencias para la aplicación de la técnica en diferentes contextos, en base a los estudios ya realizados y presentados en esta investigación. Es importante tener en cuenta que la selección y el uso constante de técnicas de análisis de datos cualitativos son fundamentales para la calidad de la investigación.

Palabras clave: Análisis de contenido; Análisis del discurso; Análisis de conversación; Análisis narrativo

1 Introduction

For the development of qualitative research, in the context of social research, there is a diversity of techniques for data analysis and interpretation. According to Bourdieu, Chamboredon, and Passeron (2015), we must take into account the epistemological vigilance about the data, analysis, choices, including the theoretical lens involved. The authors add that the truth about empirics will only be possible, if it is associated with the values of theoretical coherence.

Lourenço and Sauerbronn (2016) emphasizes that qualitative research is relevant and has great potential, despithe the fact of positivist research being, still, the mainstream in the field. To expand and strengthen qualitative research, the authors point out that it is necessary to move forward and show that there are other forms, techniques, and research methods that also deserve to be used, including in combination, which can improve how such research is viewed.

In the area of accounting, in order to have an overview of the number of research publications with a quantitative and qualitative approach, we consider the two major areas of research: managerial and financial accounting. In the research of Pontes, Silva, Cabral, Santos, and Pessoa (2017) in which the theses and dissertations produced in the stricto sensu graduate courses in the area of Accounting were analyzed, the themes of controllership and management accounting stand out, followed by financial accounting, with the preference in quantitative research. Specifically, in management accounting, the research of Blonkoski, Antonelli, and Bortoluzzi (2017) reveals that in most studies, the research approach is not specified (qualitative/quantitative). In the study of Wickboldt and Holland (2018), on the other hand, regarding the characteristics of publications on management accounting on the Scopus platform, empirical studies with a qualitative approach prevail.

In the context of research in the area of financial accounting, there is the research of Ribeiro, Machado Junior, Souza, Campanário, and Corrêa (2012), which identified the predominance of the quantitative approach in dissertations and theses on corporate governance. Another research conducted by Mazzioni, Gubiani, Folletto, and Kruger (2015) on the theme of corporate governance, considering the publications in journals and congresses of the accounting area, also reveals the predominance of quantitative research. Similarly, Ferreira, Lima, Gomes, and Mello (2019) found the quantitative approach in the scientific production in Brazil on the theme of corporate governance.

Given the above, it is possible to realize that there is a higher incidence of the qualitative approach in the research in the management accounting area and a higher frequency of the quantitative approach in the research in the financial accounting area. Moreover, according to results found by Pereira, Constantino, Sauerbronn, and Macedo (2019), in a study conducted with the articles published as annals of the ANPCONT Congress between 2007 and 2016, the thematic areas Accounting for External Users and Financial, Credit and Capital Markets remain mostly related to the quantitative approach, while Controllership and Management Accounting associated with the qualitative approach and, Accounting Education and Research to the joint qualitative/quantitative approach. Interestingly, Lee and Humphrey (2006. p. 189) highlight the fact that "it is to be expected that qualitative research may not only continue in accounting areas where it has so far been successful but also spread to other areas, including the discipline of finance".

As much as there are various techniques for analyzing and interpreting texts, one of the most widely used in qualitative research in the social sciences is content analysis, which treats data not as physical events, but as communications that are created and disseminated to be viewed, read, interpreted, presented, and reflected upon (Krippendorf, 2018). However, it is relevant to note that content analysis has several possibilities, being considered by Bauer and Gaskell (2015) as a hybrid technique, which can also take a quantitative approach.

Even though accounting content analysis is preferred in studies with a qualitative approach (see for example Bridges et al., 2017) other techniques can be equally prosperous. Some examples are discourse analysis, conversation analysis, and narrative analysis, used by anthropologists, sociologists, educators, psychologists and, in the context of accounting research, still adopted in a less expressive way (Pinheiro, Carrieri & Joaquim, 2013; Nielsen, 2009; Pinto, 2016). Specifically in the context of the accounting area, one can mention the use of content analysis in the researches of Souza and Passolongo (2005), Orobia, Byabashaija, Munene, Sejjaaka and Musinguzi (2013), Miranda and Faria (2016). Discourse analysis can be observed in the study of Borges and Gonçalo (2010), Grande and Beuren (2011), Pinheiro et al. (2013), and Higgins and Coffey (2016). Clifton (2006) and Nielsen (2009), on the other hand, used conversation analysis and, narrative analysis was used by some papers, such as Lavarda and Lavarda (2015), Pinto (2016), and

Barbosa (2017).

It is relevant to note the technique that is often confused with content analysis in its application is discourse analysis, which is interested in the constructive effects of language and aims for a reflective and interpretive style of analysis in order to identify details based on a skeptical view, understanding what may be implicit in a particular text or speech (Parker & Burman, 1993). Thus, discourse analysis goes beyond what is explicitly said.

There is also conversation analysis, a technique that focuses on interactions, specifically concerning speech (Silva, Andrade & Ostermann, 2009). For the authors, the technique presents several possibilities for analysis, once speech is involved in all human activities. Unlike narrative analysis that adds a new dimension to qualitative research, focusing on how, why, and what the research subjects experienced (Gibbs, 2009).

Dornelles and Sauerbronn (2019) advocate that narratives have existed since the beginning of time, and in the field of accounting, it is still a little-explored field of study. According to the authors, narratives are texts reported in a continuous sequence, having a beginning, middle, and end. For research to be characterized as narrative it must have a chronological and ordered character about the presentation of events and, there must be events and not only their description (Dornelles & Sauerbronn, 2019).

After the selection and analysis of a set of qualitative research produced in the national and international accounting area in databases such as SPELL, SCIELO, Scopus, Science Direct, RCAAP, Portal da Capes, Google Academic, and the Bank of Dissertations and Theses, using different techniques (among which: content analysis, discourse analysis, conversation analysis, and narrative analysis), we realize that there is still predominance in the use of content analysis. Because of this, the motivation for this theoretical essay stems from the concern in the sense that, just as quantitative research still represents the mainstream in accounting research, content analysis figures as a dominant analysis technique of qualitative research in the area, and it is fruitful to expand the use of other techniques, further strengthening qualitative research with the diversification of techniques (Pereira et al., 2019). To this end we ask ourselves: how and in what context can the different techniques of qualitative analysis be employed to contribute to the development of qualitative research in accounting?

This theoretical essay, while not claiming to exhaust the subject, or to present definitive answers to the questions raised, aims to revisit methodological assumptions that may assist in the application of certain research techniques in accounting. In this sense, in addition to the conceptualization of techniques, studies are presented, intentionally selected to contribute to the discussion.

The study differs from others already conducted by bringing the application of text interpretation techniques in research already conducted because until then, most published works turn to a conceptual discussion, as well as, bibliometric. According to the mapping made in the research of Pereira et al. (2019), the authors infer that there is the potential for the advancement of qualitative studies in Brazil, regardless of the epistemological current adopted.

The empirical works presented here, in addition to briefly addressing the process of applying the technique, contribute to broadening the understanding of its particularities. In general, this theoretical essay deals with concepts and works that have applied the respective techniques in the accounting area, which can be used as a basis for the development of other works that will use the techniques discussed here. The study contributes by describing and differentiating them, based on works that have already been published in the accounting area and that have described such techniques and procedures in greater detail.

Thus, the choice of national and international studies presented to elucidate each of the techniques did not follow a rigorous sample selection. The choice and selection were due to the potential contribution to the present study, for presenting the explanation on the application of the technique and how it was used in the study. To this end, our goal was to seek studies that not only had used the techniques but also contributed in some way to their explanation and discussion. Therefore, the selection criterion in several national and international databases was by the potential contribution to the discussion.

This study is structured in four sections. Besides the introduction, the second section describes qualitative research. Then, in the third section, we elucidate the different techniques of text analysis and interpretation, emphasizing their concept and application. In the fourth section a summary of the main details that differentiate the techniques is presented, and in the fifth section, the propositions. Finally, in the final considerations, closing is made about the techniques and their application, emphasizing that the correct use and employment of them can only contribute to studies with a qualitative approach.

2 Qualitative Research

Initially, it becomes relevant to address how qualitative researchers understand the phenomenon studied, in comparison to quantitative researchers. According to Denzin and Lincoln (2006, p. 23), "qualitative researchers emphasize the socially constructed nature of reality, the intimate relationship between the researcher and what is studied, and the situational constraints that influence the investigation". Quantitative studies, according to the same authors, "emphasize the act of measuring and analyzing causal relationships between variables, rather than processes."

In qualitative research, the phenomenon is studied in its natural setting, in terms of the meanings,

people attach to it (Denzin & Lincoln, 2006). Thus, it involves the collection of different empirical materials, such as case study, interview, life history, texts, personal experience, among others, which requires the use of different techniques of analysis and interpretation (Denzin & Lincoln, 2006).

Qualitative data, according to Gibbs (2009) includes any form of communication, it can be individual interviews or focus groups and their transcripts, observation, documents, conversations, emails, web pages, news, videos, photographs, among others. Text is the most common qualitative data, as such, we consider transcripts of interviews, field notes, or other documents (Gibbs, 2009).

Godoy (1995) describes that qualitative research involves direct contact of the researcher with what is being studied and the data are obtained through people, places, and processes that interact with the researcher. For the author, the question being investigated is broad and will be defined during the study. Characteristics of qualitative research are pointed out by Creswell (2010) and can be seen in Figure 1.

Characteristics	Description
Natural environment	Qualitative researchers tend to collect data in the field and at the place where participants experience the issue or problem being studied.
The researcher as a fundamental instrument	Qualitative researchers personally collect data by examining documents, observing behavior, or interviewing participants.
Multiple Data Sources	Qualitative researchers usually collect multiple forms of data, such as interviews, observations, and documents, rather than relying on a single data source.
Inductive Data Analysis	Qualitative researchers create their own bottom-up patterns, categories, and themes, organizing data into increasingly abstract units of information.
Participants' meanings	Throughout the qualitative research process, the researcher maintains a focus on learning the meaning that participants give to the problem or question, rather than the meaning that researchers bring to the research or that authors express in the literature.
Emerging project	This means that the initial plan for the research cannot be rigidly prescribed, and that all phases of the process can change or shift after the researcher enters the field and begins collecting data.
Theoretical lens	Qualitative researchers often use lenses to view their studies, such as the concept of culture, fundamental to ethnography, or gender, race, or class for theoretical orientations. Sometimes the study can be organized around identifying the social, political, or historical context of the problem being studied.
Interpretive	Qualitative research is a form of interpretive inquiry in which researchers make an interpretation of what they see, hear, and understand. Their interpretations cannot be separated from their backgrounds, history, contexts, and previous understandings.
Holistic Reporting	Qualitative researchers attempt to develop a complex picture of the problem or issue being studied. This involves reporting multiple perspectives, identifying the many factors involved in a situation, and generally sketching the larger picture that emerges.

Figure 1 - Characteristics of qualitative research
Source: Adapted from Creswell (2010, p. 208-210).

Godoy (1995) exemplifies some situations in which qualitative research is indicated, for example, when the problem is little known and the research is exploratory, when the study is descriptive and one seeks to understand the phenomenon as a whole, when one seeks to understand the social and cultural relationships that are established within organizations. For the author, in these and other situations, qualitative research can offer interesting data.

Creswell (2010) points out that qualitative researchers often use a general procedure for data analysis. The author adds that the ideal situation is to work together with the general and specific steps of the technique used. Thus, by means of Figure 2, the general steps to be followed for data analysis are presented.

Steps	Description
Step 1. Organize and prepare the data for analysis	This involves transcribing the interviews, optically scanning the material, typing the field notes, or separating and arranging the data into different types, depending on the sources of information.
Step 2. Read all data	The first step is to get a general sense of the information and reflect on its overall meaning. What general ideas are the participants expressing? What is the tone of the ideas? What is the impression of the depth, credibility, and overall use of the information? Sometimes qualitative researchers write notes in the margins or begin to record general thoughts about the data at this stage.
Step 3. Start the detailed analysis with a coding process.	This involves keeping the text data, or pictures, together during data collection, segmenting sentences (or paragraphs) or pictures into categories and labeling these categories with a term, often a term based on the actual language of the participant (called an in vivo term).
Step 4. Use the coding process to generate a description of the place or people and also the categories or themes for analysis	Description involves a detailed presentation of information about people, places, or events at a location.
Step 5. Tell how the description and themes will be represented in the qualitative narrative	The most popular approach is to use a narrative passage to communicate the results of the analysis. Many qualitative researchers also use visuals, figures, or tables as adjuncts to discussions.
Step 6. A final step in data analysis involves performing an interpretation or extracting meaning from the data	Personal interpretation of the researcher, expressed in the understanding that the researcher brings to the study from his or her own culture, history, and experiences. It can also be a meaning derived from a comparison of the results with information gathered from the literature or theories.

Figure 2 - General steps for data analysis
Source: Adapted from Creswell (2010, p. 219-224).

Elliott (2005) considers that qualitative techniques used in the social sciences are still under development and focus on process, describing as well as providing more comprehensive and refined information than quantitative research. Thus, to conclude this section, the comparison between qualitative and quantitative research is resumed. While quantitative research focuses on observable data, indicators, and trends by involving a large data set classified by means of variables, qualitative research focuses on deepening the phenomenon, details, facts, and processes (Minayo & Sanches, 1993).

3 Techniques of Text Analysis and Interpretation

The theoretical framework of this essay covers the different techniques of text analysis and interpretation commonly used in research. In addition to conceptual aspects, the application of these techniques (content analysis, discourse analysis, conversation analysis, and narrative analysis) in accounting research is also addressed.

3.1 Content Analysis

Although content analysis has qualitative and quantitative approaches, in this theoretical essay it is treated as a technique for text interpretation in qualitative research. In this context, the object of analysis in qualitative research, according to Mayring (2000), can be any type of recorded communication, such as transcripts of interviews, speeches, observation protocols, videos, documents, among others. According to Martins and Theóphilo (2016), content analysis is an objective and systematic technique that allows the study of communication.

Mayring (2000) further emphasizes four characteristics of qualitative content analysis: (i) communications are portrayed in texts; (ii) there are rules of analysis, in which the material must be analyzed step by step; (iii) text interpretation follows categories established through the theoretical foundation and reviewed in the analysis process; (iv) criteria of reliability and validity, in which the procedure is understandable and allows the triangulation of information.

In content analysis, only the description of the analyzed components occurs and no attempt is made to explore the implicit self of the research subject during the reading of the text (Godoi, 2010). According to Martins and Theóphilo (2016), the content analysis comprises three main stages: (i) pre-analysis: collection of material organization; (ii) analytical description: an in-depth study of the material, the definition of the units of analysis and categories; (iii) inferential interpretation: the contents are revealed. The authors point out that the analysis categories are built with the support of a theoretical referential.

Schiavin and Garrido (2018, p. 8) point out that on a practical level, content analysis "involves the development of category analysis that is used to build a coding framework, applied with textual data. The processes of organizing the material and coding the data can be carried out with the help of software, an example is NVivo® software, which allows the organization of the different materials collected and assists in data analysis (Schiavin & Garrido, 2018).

Although most content analysis culminates in numerical descriptions, Bauer and Gaskell (2015) point out that considerable attention is being paid to content types, quality, and distinctions in the text, even before any coding or quantification is done, because it is this coding that gives the directions of the analysis of the work, as well as dictate the results. Thus, if the coding is not careful and detailed, the results are likely to be biased. Thus, the better the coding, the better and more consistent the results revealed by the research are likely to be (Bauer & Gaskell, 2015). The authors further add that consistency and transparency are the two criteria for evaluating the quality and good practice of this technique. From this technique, "the moment something was said may be more important than what was said" (Bauer & Gaskell, 2015, p. 213).

One of the qualitative studies that adopted content analysis in the accounting area was that of Souza and Passolongo (2005). The objective was to evaluate whether the accounting and financial information generated by Accounting Information Systems (CIS) meet the informational needs of administrators, i.e., the users of these systems. The authors carried out a multicase study with three companies that use the CIS as a tool to support their decisions. Data were collected through semi-structured interviews, self-completed questionnaires, non-participant observation, and documentary research, which allowed data triangulation. Content analysis is justified on page 189 of the paper by the following sentence: "Content analysis was used to make explicit and systematizing the content of the message. Categories were defined and are presented for the content analysis.

In turn, in the study by Orobia et al. (2013), conducted with small businesses in Uganda, actions that owner-managers take in working capital management were examined. The authors used NVivo® software, observing the following criteria: (i) the units of analysis were the paragraphs in each transcript dealing with the separate components of working capital; (ii) initial coding was deductive; (iii) the predetermined categories were coded into tree nodes; (iv) a second round was conducted in which all transcripts were carefully reviewed seeking to form the subcategories and; (v) cross-analysis of the data. The detailed explanation of the methodological procedures, as well as the analysis of the results, shows the concern of the authors in transcribing, coding, and categorizing the interviews so that the interviewee's opinion could be

transferred to the article.

Another research that contributes to the proposal of the present research is that of Miranda and Faria (2016). The authors conducted a study entitled: "Caricatures and stereotypes of the accountant: how has the image of the accounting professional been conveyed in a large circulation newspaper in Brazil?". The data analysis was from the content analysis technique, interpreting the meanings of the phenomena existing in the Folha de São Paulo newspaper, analyzing which image of the accountant is most perpetuated: positive negative, or neutral. The authors' search resulted in a total of 1,593 occurrences for the terms accountant, accountancy, and accounting, which were used for further analysis. It was noted that Miranda and Faria (2016) extract excerpts verified in the newspapers about the positive, negative, as well as, neutral images and present the number of times that certain information appears, which configures in one of the types of content analysis, whose approach also relies on the quantification of data. The authors use Bardin (1979) to conceptualize and demonstrate the steps to be followed in content analysis. The steps described consists in pre-analysis (organization, systematization of ideas, and choice of documents to be analyzed), material exploration (raw data are coded), treatment of results, and interpretation (raw data are submitted to interpretation).

To conclude, it is important to stress that content analysis has suffered and still suffers several criticisms, many as a result of some 'quick and nebulous' research that gives the impression that content analysis can prove everything (Bauer & Gaskell, 2015). Finally, Bauer and Gaskell (2015, p. 214) adduce that "a method is not a substitute for ideas".

3.2 Discourse Analysis

This technique of analysis and interpretation of information has at least 57 strands or varieties of analysis (Bauer & Gaskell, 2015) thus, it is noted the importance of the studies to clearly explain the technique of discourse analysis employed. Phillips and Hardy (2002, p. 2) point out that in discourse analysis "what we speak and who we are the same [...] without discourse, there is no social reality, and without an understanding of discourse we cannot understand our reality, our experiences, and ourselves.

According to Martins and Theóphilo (2016), discourse analysis assumes that there is a hidden meaning in all discourse, which can be captured. The authors add that to analyze a discourse, the verbal, paraverbal (such as pauses, intonation, hesitation, etc.), and non-verbal aspects (such as gestures and looks) are considered.

In this type of analysis, there is the need to go beyond the enunciated discourse, which consists in also understanding the context, because what people say is not always what they feel and live (Godoi, 2010). And it does not refer only to everyday conversations, but also to interviews or reports, and even texts (Flick, 2009). When it comes to strands, there is for example the French one, in which discourse analysis considers the unspoken, that is, that language is not transparent and that it is necessary to seek the understanding of its meaning (Orlandi, 2014).

The range of works on discourse analysis is gigantic, therefore, it is essential that the researcher knows which strand is consistent with his research, an essential factor to raise the quality of analysis and achieve the desired results. Bauer and Gaskell (2015) explain that there is not a single discourse analysis, but many different styles of analysis, because each researcher who analyzes a particular interview or text will analyze it differently. The fact that it has many strands is explained by the fact that it has been developed from different theoretical traditions, treatments, and disciplines. However, what all these perspectives share is the rejection that language is neutral, as "people employ discourse to do things - to accuse, to apologize, to present themselves acceptably, etc. this is to underline the fact that discourse does not occur in a social vacuum" (emphasis added) (Bauer & Gaskell, 2015, p. 248).

An example of discourse analysis can be observed in the study by Grande and Beuren (2011), whose objective was to verify whether changes in management accounting practices can be identified in the Management Report. The technique used was discourse analysis. Some authors are cited to support the technique used, focusing on Fairclough (2003), author of the work "Analysing discourse: textual analysis for social research", which explains this analysis through three different meanings: actional, representational, and identational, which correspond to the main ways for which the discourse appears in social practices, that is, ways of acting, ways of representing and ways of being.

However, for the (textual) discourse analysis of the Management Reports (corpus), Grande and Beuren (2011) used the representational meaning, analyzing the following categories: meaning of words (the employment of certain words in certain contexts, as well as, analysis of words using metaphors), interdiscursivity (the types of discourses articulated and the way they are articulated, as well as, if they are discourses of change or stability) and the representation of social actors (analysis of the subjects cited, the role they play in the discourse and how they are presented).

Grande and Beuren (2011) point out that Discourse Analysis and Content Analysis may at times appear similar. However, they present distinct meanings and operationalizations. The authors rely on Martins and Theóphilo (2007) to support the differences, stating that Content Analysis is used for a more objective and systematic analysis. In Discourse Analysis it is necessary to pay attention to the hidden meaning that

can be captured, being necessary to look at the less obvious issues and go beyond the literal meaning.

In another example, Pinheiro et al. (2013) sought to understand how the dominant discourse, in academia, conceives the behavior of characters regarding corporate governance. This research analyzed the papers published between the years 2007 and 2011, in journals in the area of Administration and Accounting (A1, A2, B1, B2 or B3), in Anpad Meetings (EnANPAD), in theses and dissertations of graduate programs in Administration and Accounting. Discourse is considered in the study as "an expression, explicit or implicit, of ideologies that constitute orders of the world" (Pinheiro *et al.*, 2013, p. 233).

Pinheiro *et al.* (2013) followed the linguistic criteria of Faria and Linhares (1993), which address four main strategies of persuasion, as reported in the paper: (i) the construction of the characters in the discourse and their relation to the effectively existing characters; (ii) the lexical selection, i.e., the choice of vocabulary used in the speeches; (iii) the relations between explicit and implicit contents, which make it possible to create an ideological effect of meaning; (iv) the silence about certain themes, i.e., what is not said. From the definitions of the terms, the authors highlight discursive and practical inconsistencies in the studies analyzed.

Higgins and Coffey (2016), meanwhile, explored how different sustainability reports communicate their social and environmental performance, ultimately contributing information on what these companies could do to improve their reporting. This article stands out by addressing the stages they went through to apply the technique, which are mentioned as follows: (i) the authors read the reports independently and discussed their understanding; (ii) detailed reading of each report, in which each word, sentence, and paragraph was examined to encode grammatical and semantic relationships; (iii) study of what each linguistic element represents, considering how else it might have been represented; (iv) examination of what was being represented in each report and the perspective from which it was represented. For Higgins and Coffey (2016), the analysis was a collaborative interactive process in which ideas and interpretations were debated. Regarding the methodology, it can be seen that the authors were careful when using the technique, and in this study the analyzed discourse comes from the reports.

It is worth noting that among the strands of discourse analysis there is Critical Discourse Analysis (CDA), described by Abdalla and Altaf (2018) as political and ideological practice, considering textual analysis as the most central and internal, discourse practice analysis as the intermediate layer of analysis, and social practice analysis as the outermost layer. These authors have elaborated a methodological framework to be adopted in administration and management, based on the CDA, in which they divide the analysis into three stages, the first being the initial definitions of context, problematic, objective, and data to be used. The second is the preliminary analysis, which includes data collection, transcription, and data organization. Finally, the third stage includes textual analysis, discursive and social practices, which include vocabulary, grammar, cohesion, structure, production, distribution of discourses, ideological and hegemonic aspects.

Finally, it is important to stress that discourse analysis can be differentiated from content analysis, especially concerning ideology, which is the classical method of analyzing language and its contents. This is because discourse analysis works with the processes of the constitution of language and ideology and not with the content (Orlandi, 1996). Its purpose is to explain how a text produces meaning (Orlandi, 2001).

When Orlandi (2001) states that language is not transparent, it tries to go through the text to find meaning on the other side, questioning: how does this text mean? It is there that lies the main differential for content analysis, which seeks to extract meaning from the texts, answering: what does this text mean? What did the text not say and why? (Orlandi, 2001). The two forms of analysis (Content Analysis and Discourse Analysis) have other differences that can be seen in Figure 3.

Content Analysis	Discourse Analysis
1. Theory and circumstances suggest the selection of specific texts.	1. Formulate your initial research questions.
2. Make a sample if there are too many texts to analyze them completely.	2. Choose the texts to be analyzed.
3. Build a coding benchmark that fits both the theoretical considerations and the materials.	3. Transcribe the texts in detail. Some texts, such as archival material, newspaper articles, or parliamentary records, do not require transcription.
4. Pilot test, review the coding benchmark, and explicitly define the coding rules.	4. Make a skeptical reading and interrogate the text.
5. Test the trustworthiness of the codes and make coders aware of ambiguities.	5. Code, as thoroughly as possible. You may want to revise your research questions as criteria arise in the text.
6. Code all materials in the sample and establish the overall process reliability level.	6. Analyze by a) examining regularity and variability in the data, and b) creating tentative hypotheses.
7. Build a data file for statistical analysis purposes.	7. Test for reliability and validity through: a) analysis of deviant cases; b) participant understanding (where appropriate): and c) consistency analysis.
8. Make a handout including a) the rationale for the coding benchmark; b) the frequency distributions of all codes; c) the reliability of the coding process.	8. Describe thoroughly.

Figure 3 - Comparison of Content Analysis and Discourse Analysis
Source: Adapted from Bauer and Gaskell (2015, p. 215: 267).

Therefore, from this Figure 3 prepared based on Bauer and Gaskell (2015), it can be seen that what most differs the two techniques are the minutiae and details that can be obtained from the discourse analysis, in addition to the strong skepticism. Unlike content analysis, in discourse analysis the less you categorize the text, the better.

3.3 Conversation Analysis

Conversation analysis is often advocated but also controversially questioned as an alternative to other approaches to science, but not as complementary (Bauer & Gaskell, 2015). This technique for Bauer and Gaskell (2015, p. 273) "can be a step toward more reflective research." It is conceptualized by Flick (2013, p. 235) as the "study of language (use) concerning formal aspects," for example "how a conversation is initiated or terminated, how alternations from one speaker to another are organized." According to Schiavin and Garrido (2019, p. 9), "conversation analysis understands that language can be analyzed to understand how people interact in their interpersonal relationships and how this interaction is socially organized."

Through this technique, facts and situations that occur in everyday life are investigated, as well as how they happen. Thus, the data do not come from preconceived interviews, questionnaires, or experiments (Silva et al., 2009). The goal of conversation analysis is to describe the skills and procedures involved in any kind of social interaction (Arminen, 1999). Marcuschi (2003) describes five essential characteristics for this type of research: interaction between at least two people; at least one exchange of speech; ordered sequence of actions; execution in a temporal identity and; involvement in at least one interaction.

In this same sense of interaction, Flick (2013, p. 157) adduces that the interest lies in the communication and context of the interaction, with the basic assumptions being "that interaction proceeds in an orderly manner and that nothing in it should be regarded as random." Initially, conversation analysis was limited to the conversation in the strict sense, where there is no distribution of specific roles, for example, through telephone calls, family conversations. In recent years it is given the connotation of a conversation in which there is a distribution of roles, as is the case with conversations that occur in specific institutional contexts (Flick, 2013). In this technique, speech is treated as a way of social action, which enables individuals to disagree, complain or present a particular identity (Passuelo & Ostermann, 2007). To research from a conversation analysis perspective, data must be collected in the environment in which it happened, without a previous interview script or questionnaires, that is, everyday situations are investigated as if there were no research purpose (Silva et al., 2009).

Conversation analysis allows one to investigate the activities that are occurring in a specific context and how such activities are performed (Clifton, 2006). The author further reports that social reality is established through interaction and context, in which the generating characteristics of the conversation are observed. One of the main contributions of conversation analysis lies precisely in the fact that the actions of people in their activities allow us to understand the reflection in society (Silva et al., 2009), which occurs in accounting and could be explored.

To perform this type of analysis, Bauer and Gaskell (2015) adduce that it is necessary: to plan the location so that the audio (and video) recording is clear; to include all false starts, overlapping of lines, repetitions, pauses, silences in all perceived patterns; to investigate what happens when these are not followed; to transcribe in a detailed way.

In this sense, Borges and Gonçalo (2010) analyzed 23 pieces of research that adopted conversation analysis as a technique and found that conversation analysis can contribute to the understanding of different subjects, such as decision making, organizational communication, customer loyalty, service repair, personnel evaluation, selection, organizational changes, conflict management, quality in services, negotiation processes.

Clifton (2006) demonstrates how conversation analysis can provide an understanding of the interaction during a business meeting, revealing "what is going on". The author points out that the results from this analysis can make the phenomenon studied clearer and that in the organizational field, research interests are focusing on the organization as an action (conversation) rather than the organization as something fixed. This paper, it is set out in detail how the authors proceeded in the steps of data collection, transcription, and analysis. The data was collected during a meeting in a small company specializing in carpentry and joinery in central England. The meeting was recorded and while this was taking place, the researcher also made notes of what he found interesting.

For the analysis, two elements were considered by Clifton (2006): (i) formulate the action being performed by the participants, and (ii) explain the conversation mechanism. For example, from an excerpt of a conversation, we have the following analysis: "the monthly production meeting consists of the office team members reviewing the work one by one on their computer screens. In this excerpt, they are discussing technical details about a job for Smiths, one of their clients. The previous five minutes of conversation also referred to work for the Smiths, but have been omitted here for clarity. In line 1, Ray is talking about a specific aspect of the job and announces, "We probably have half a day's work to sew it up." In the next few shifts, Ray and Yann are the authors of the "state of the work." In line 7, Nick, the doctor, takes the floor by

starting his shift "okay, all right".

In Nielsen's (2009) study, the author discusses how middle managers interact with their employees by teaching them to think and act according to the strategic interests of the organization. The data are from department meetings of five Danish organizations, in each of which between one and nine meetings were recorded. The meetings were recorded, transcribed, and analyzed from a conversation analytic perspective. The names of the companies and the people were given pseudonyms. The dialogues were displayed in tables and below these, analyzed. The following is an excerpt from the analysis, in which the author refers to the respective row in the table: "The matter is resolved in line 44, which the manager pieces of evidence by uttering the German "instinct", acknowledging that the matter is closed and all is well. The sequence ends with Klaus, looking very pleased, saying that this is a roadshow of sorts (line 45), which is not disputed by anyone, not even Louise. This seems to confirm that the manager has delegated the task to Louise by labeling the task "public relations work" (line 30). Earlier in the meeting, they have been talking about doing roadshows abroad for potential investors being part of Louise's job (not shown)."

Given the above, it is understood that it would be interesting if certain professional categories in accounting were investigated through conversation analysis, e.g. auditors, experts, teachers, revealing, sharing, and reinforcing conversations about these socially constructed worlds through the subjects in speech.

3.4 Narrative Analysis

Narratives are texts that report events in a chronologically ordered manner, present a beginning, middle, and end, in which there is a cause and effect relationship between the facts (Dornelles & Sauerbronn, 2019). They add that as of the 1990s, studies using the technique in the Social Sciences were recovered, and how the facts were told was valued, which goes beyond the content of what is said. Moreover, the presence of the researcher was also valued, taking away the issue of impersonality. Thus, the text started to be analyzed as a whole, not being segmented, as in content analysis (Dornelles & Sauerbronn, 2019).

Narrative analysis, according to Flick (2013, p. 235) is the "study of narrative data that takes into account the context of the whole narrative." "There is no human experience that cannot be expressed in the form of a narrative" (Bauer & Gaskell, 2015, p. 91). The main goal of narrative analysis is the creation of meaning, from stories told (Reis & Antonello, 2006; Beattie, 2014). Narratives can be considered "a story; something told or retold; an account of a real or fictional event; an account of a series of events connected in sequence; an account of events; a sequence of past events; a series of logical and chronological events, etc." (Paiva, 2008, p. 2). They refer to words, for example, chronicles, stories, and interview transcripts (Beattie, 2014), and these, allow for the reconstruction of reality (Paiva, 2008).

According to Bauer and Gaskell (2015), the study of narratives has gained new importance in recent years and has been used by cultural and literary theorists, philosophers of history, psychologists, and anthropologists as a discursive form, as a life story. For the authors, in the act of telling a story, no matter how relatively simple, it is necessary to demarcate the beginnings and the ends, and for this, it is necessary for the researcher to have prior knowledge about a particular story that he or she will investigate. In addition, it is necessary to create familiarity with the field of study to assemble a list of questions (Bauer & Gaskell, 2015).

Elliott (2005) adduces that research involving narratives in the social sciences dates back to the 1980s, being explored in a wide range of different areas and the defining key to the narrative is the temporal dimension. Gabriel (2004) states that the interest in organizational narrative studies is a trend. As such, narratives are a particular type of text, where the emphasis is on languages, metaphors, conversations, and stories, which also involve a sequence and characteristics. According to Gabriel (2004), organizational studies with narratives are increasingly focused on the topics of strategy, power and politics, emotions, rationality, ethics and morality, communication, culture, and management.

Bauer and Gaskell (2015) recommend that the transcription of narrative interviews be carried out by the researcher himself and present three different procedures that can help researchers in the analysis of stories collected during these interviews: thematic analysis, structuralist analysis, and Schütze's proposal. The first is used to reduce the qualitative text as much as possible, coding it to the point of enabling quantitative analysis. In structuralist analysis, on the other hand, the plot is organized in a coherent and meaningful way, separating chronological from non-chronological aspects (explanations and reasons behind events), building graphs linking actors, actions and effects in time. Finally, the analysis from Schütze's proposal aims to compare cases within a context and if they establish similarities, allowing to identify collective trajectories (Bauer & Gaskell, 2015).

In recent decades, according to Bastos and Biar (2015), with the so-called discursive turn in the social sciences, interest has grown in the study of narratives that emerge from institutional contexts, especially concerning the area of business administration. For the authors, when telling stories, individuals organize their life experiences and construct meanings, which allows us to understand what happens in social life, both in everyday interactions and in institutional ones (Bastos & Biar, 2015). Therefore, it is

possible to define narrative as the discourse built in the action of telling stories in every day or institutional contexts, both in situations called spontaneous, as in interview situations for social research (Bastos & Biar, 2015).

Through narrative or storytelling, people create meaning to their experiences, organizing their understanding of the world, and it is a common and natural way of transmitting experience (Gibbs, 2009). The main source for narrative analysis is interviews, in which interviewees can be stimulated to tell their stories and the interviewer should pay attention to these and may indicate important themes (Gibbs, 2009). The application of narrative analysis can be seen in some works, such as Lavarda and Lavarda (2015), Pinto (2016), and Barbosa (2017).

Lavarda and Lavarda (2015) looked at how the components of organizational strategic design and process related to the types of work performed by the organization. This is a case study, with data collection through semi-structured interviews (narrative analysis), document analysis, and direct observation. Three companies were studied (a hospital organization, a textile company, and a federal teaching and research institution). In all, 15 interviews were conducted. Data analysis was based on pattern matching. They found evidence that new variables need to be researched to explain the variation in the levels of rationality and participation in the strategic process to configure the different forms of work management. However, it is understood that narratives allow mapping different configurations and trajectories.

Aiming to analyze the trajectories of a group of social entrepreneurs of four enterprises that have been achieving publicly recognized results in the state of Alagoas, Pinto (2016) used narrative interviews for data collection, as a way to learn and understand the trajectory of owners of four social enterprises, from the initial idea of the business to public recognition and financial self-sustainability. According to Pinto (2016), storytelling is one of the ways for people to organize their understanding of the world and can be found anywhere and be told and retold by different people. In telling the story of building and consolidating the business, five central elements revealed themselves in the narratives: (i) direct contact of the partner-owners with the problems of social reality; (ii) the material and human conditions created by them; (iii) the process of seeing themselves as social entrepreneurs; (iv) the sharing of meanings and; (v) the development of competencies.

In the study by Barbosa (2017), the author seeks, based on the corpus derived from the narratives of the counselors of the Regional Accounting Council of Paraíba, to analyze the process of their insertion and performance in light of Bourdieu's Theory of Symbolic Power. To conduct this research, Barbosa (2017) used an interview guide to conduct the narrative of the women participating in the research. The author stresses that the technique involves oral history and is interactive, being based on the researcher's ability to elicit information from the participant. It also requires the interviewer's skills of restraint and listening, on the other hand, it expects interviewees to be willing to talk. Barbosa (2017) draws on Haynes (2010), to state that oral history is different from a simple interview, as this technique allows more voices to be heard from the lived experience.

4 Comparison of Techniques

To begin the comparison between the techniques of data analysis and interpretation in qualitative research, Figure 4 is presented, with a summary of the main details that differentiate the techniques addressed (content analysis, discourse, conversation, narrative).

Technique	Objective	Main elements
Content Analysis	Describing the analyzed components, one does not seek to explore the implicit self of the research subject while reading the text (Godoi, 2010).	Recorded communication; strictly textual analysis. "The moment something was said may be more important than what was said."
Discourse Analysis	Capturing the hidden meaning in any discourse (Martins & Theóphilo, 2016).	Minutiae; details; skepticism; the unspoken (what goes beyond the content itself to what lies behind the speech).
Conversation Analysis	Describe the skills and procedures involved in any type of social interaction (Arminen, 1999).	Everyday conversations in a given environment; interaction and context, interaction in an orderly way.
Narrative Analysis	Creating meaning from storytelling (Reis & Antonello, 2006; Beattie, 2014).	Storytelling; stories; everyday contexts; life experience.

Figure 4 - Summary of qualitative data analysis and interpretation techniques
Source: elaborated based on Orlandi (2001), Flick (2009), Gibbs (2009), Godoi (2010), and Bauer and Gaskell (2015).

From the readings, it was possible to summarize the main elements that differentiate the techniques. When the researched theme requires only a description of the content (Godoi, 2010), it is the application of content analysis. By allowing the codification of information, this technique facilitates the grouping and, consequently, significantly reduces the volume of data to be analyzed.

When one needs to identify what is behind some speech or text, discourse analysis is the most recommended (Flick, 2009), as it allows one to understand its meaning, the unspoken, the silences, and nuances (Orlandi, 2014). It is an analysis that requires much more sensitivity and attention to detail by the

researcher, to be able to perceive that 'something more' behind the lines or even, the texts since this analysis can also be textual.

In order to achieve the objective of the study, it is necessary to focus on conversations and social interactions (Arminen, 1999), conversation analysis procedures contribute to this. Research interests in the organizational field are focusing on the organization as an action (conversation) rather than the organization as something fixed (Clifton, 2006).

Similarly, narrative analysis is derived from collecting from storytelling (Reis & Antonello, 2006; Beattie, 2014). As much as it is a simple technique, because any human experience, life stories are presented from a narrative, Bauer and Gaskell (2015) stress that it requires care and prior knowledge about the context that will be analyzed, not least because it is necessary to raise questions and know how to determine a beginning and an end for each narrative.

According to Chiavin and Garrido (2018), an aspect that differentiates the techniques is the consideration of the context in which the data were collected and generated. The authors point out that while in content analysis the context is not analyzed, in discourse and conversation analysis, for example, it is necessary to understand the context in which the data are situated.

5 Propositions

It is expected that this study will contribute to a better understanding of the techniques in future studies in various areas of knowledge, especially in accounting, because the same phenomenon can be analyzed using different techniques. Thus, choosing the most appropriate one is essential for a fruitful study. We realize that in the accounting area, studies are still limited to certain analysis techniques. It is hoped that the discussion presented on the different possibilities of qualitative techniques in accounting will challenge and encourage researchers to look at the same phenomenon in different ways, thinking about the possibility of exploring more techniques than those commonly used in their studies.

A single research question may allow the use of the different techniques presented or the combination of two or more techniques for the same research. In addition, each technique may present a different look for each situation, which also depends on the epistemological lens used. For example, when seeking to describe the managerial practices used in organizations, the research may be developed through interviews. With the application of content analysis, the focus will be only on the content of the transcribed interview. With discourse analysis, attention will also be paid to the hidden, the unspoken, the silence, the pauses, emphases, and other points. In a meeting where the managerial practices of the organization will be discussed, conversation analysis can be applied, paying attention to "how a conversation is started or ended, how alternations from one speaker to another are organized" (Flick, 2013, p. 235). Narrative analysis can be used when involving the interviewee's explanation of how a particular management practice came to be used in the organization, which allows telling the story and the trajectory related to that phenomenon.

We share Lee and Humphrey's (2006) statement that qualitative techniques are used more frequently to answer research questions in accounting, and that the development of new journals focusing on qualitative research in accounting is welcome. So too, it is hoped that "qualitative research will not only continue in accounting areas where it has so far been successful but will also spread to other areas, including the discipline of finance" (Lee & Humphrey, 2006. p. 189).

Another factor to be considered is the use of mixed methods, i.e., the combination of qualitative and quantitative approaches to answer the research problem. Minayo and Sanches (1993) already adduced that both have a distinct nature and neither is good enough for a complete understanding of the reality of the facts, thus, the quantitative study may generate questions to be deepened qualitatively and vice versa.

For Creswell (2010), the combination of qualitative and quantitative approaches has gained popularity because it utilizes the strengths of both. Similarly, qualitative research can bring out gaps that quantitative research can address. On the other hand, a study with a quantitative approach may provide evidence that needs to be investigated in greater depth, which requires the development of complementary qualitative research. In summary, what can be noticed is that there is a great fear of trying the new, new techniques, different from the ones that are commonly used. However, it can be seen that the mainstream and the gatekeepers are barriers that often prevent or hinder the advancement and reception of these new possibilities.

6 Concluding Remarks

In order to revisit methodological assumptions that can assist in the application of certain research techniques in accounting, the study sought to answer some questions about: how and in what context can the different techniques of qualitative analysis be used to contribute to the development of qualitative research in accounting?

It is understood that much more than knowing how to apply a technique in a qualitative study, it is necessary to know how to differentiate them and understand the reasons for choosing one and not the other. Therefore, understanding and knowing the differences between techniques and their application in

qualitative research is essential for studies concerned with quality and theoretical and practical contribution. This is because coherently using techniques contributes to science, in the construction of knowledge, regardless of the area.

Therefore, being concerned with the adequate choice of a technique for analysis and interpretation is fundamental, because any well-written research must align since the introduction, within the perspective it assumes. Moreover, the more the researcher seeks to know the techniques and their differences, the better the results are going to be, and the better the quality of the work and the qualitative studies, especially in the accounting area.

It is known that some techniques generate confusion among researchers, due to their similarities, which is the case of content analysis and discourse analysis, as well as conversation analysis and narrative analysis. In these cases, it is suggested that the researcher should be cautious in his or her choice and not opt for one of the analysis techniques only based on previous knowledge or because he or she already knows and has used one previously. Applying any of the techniques presented here requires attention, dedication, study, and maturity as to the possibilities. It is necessary to be aware of the limitations of each one, and also to ensure alignment with the theoretical current that supports the choices of modus operandi concerning the type of analysis chosen as useful to fulfill the proposed objectives in particular research.

When we talk about the limitations of the techniques, something we should keep in mind is the fact that each technique has its particularities and aims to meet a research purpose. Thus, the limitations of the techniques may be related precisely to the fact of their adequate use, the appropriate choice for each research, including the aspect used, which contributes to the proposed objective. Therefore, it is understood that the techniques are not necessarily limited, but their use, their application can be unsatisfactory or even inappropriate for certain research. Thinking carefully before choosing one of them is one of the fundamental steps for research coherence.

As responsible researchers concerned with the advancement of knowledge, we should not choose the easiest path, but the one that leads to the best results and contributions. Therefore, one can emphasize that the correct application of the techniques evidenced can only contribute to the studies with a qualitative approach. This contribution can be given from the interpretation of different forms of communication, whether through text, speech, among other forms. Finally, it is understood that all the analysis and interpretation techniques exposed above are relevant, but for them to be effective in research, meeting the objectives, they must be chosen and applied correctly.

A limitation of this study is the scarcity of studies in the accounting area that use different text analysis and interpretation techniques in qualitative research. Moreover, the predominant technique in the accounting field, when it comes to qualitative research, is content analysis. In many cases, such technique is used through a quantitative lens, with the goal of counting the terms that are repeated, especially due to the positivist paradigm, predominant in accounting research.

Thus, we hope that this work contributes to a better understanding of the techniques of text analysis and interpretation in qualitative studies, and that, specifically for the accounting area, it challenges and encourages researchers to use different techniques, in addition to the commonly used content analysis, observing the consistency with the purpose of the investigation.

References

Abdalla, M. M., & Altaf, J. G. (2018). Análise Crítica do Discurso em Administração/Gestão: sistematização de um framework metodológico. *Revista ADM. MADE*, *22*(2), 35-47. http://dx.doi.org/10.21714/2237-51392018v22n2p035047

Arminen, I. (1999). Conversation Analysis: A Quest for Order in Social Interaction and Language Use. *Acta Sociologica*, *42*(3), 251-257. https://doi.org/10.1177/000169939904200305

Barbosa, E. T. (2017). *Mulheres no Conselho Regional de Contabilidade da Paraíba:* uma análise à luz da teoria do poder simbólico de Bourdieu. Dissertação de Mestrado, Universidade Regional de Blumenau, Blumenau.

Bastos, L. C., & Biar, L. A. (2015). Análise de narrativa e práticas de entendimento da vida social. *DELTA: Documentação e Estudos em Linguística Teórica e Aplicada, 31*(4). http://dx.doi.org/10.1590/0102-445083363903760077

Bauer, M. W., & Gaskell, G. (2015). *Pesquisa Qualitativa com Texto, Imagem e Som:* um manual prático. 13. ed. Petrópolis: Vozes.

Beattie, V. (2014). Accounting narratives and the narrative turn in accounting research: Issues, theory, methodology, methods and a research framework. *The British Accounting Review, 46*(2), 111-134. https://doi.org/10.1016/j.bar.2014.05.001

Blonkoski, P. R., Antonelli, R. A., & Bortoluzzi, S. C. (2017). Contabilidade gerencial: análise bibliométrica e sistêmica da literatura científica internacional. *Revista Pretexto*, 80-99. DOI: https://doi.org/10.21714/pretexto.v18i1.2857

Bourdieu, P., Chamboredon, J.-C., & Passeron, J.-C. (2015). *Ofício de Sociólogo*: metodologia da pesquisa na sociologia. 8. ed. Petrópolis: Vozes.

Borges, M. L., & Gonçalo, C. R. (2010) Contribuições da Análise da Conversa aos Estudos Organizacionais. *Anais do Congresso EnEO.* Florianópolis, SC, Brasil.

Clifton, J. (2006). A conversation analytical approach to business communication: The case of leadership. *The Journal of Business Communication, 43*(3), 202-219. https://doi.org/10.1177/0021943606288190

Creswell, J. W. (2010) *Projeto de Pesquisa*: Métodos Qualitativo, Quantitativo e Misto. 3 ed. Porto Alegre: Artmed.

Denzin, N. K., & Lincoln, Y. S. (2006). *O planejamento da pesquisa qualitativa:* teorias e abordagens. Artmed.

Dornelles, O. M., & Sauerbronn, F. F. (2019). Narrativas: Definição e Aplicações em Contabilidade. *Sociedade, Contabilidade e Gestão*, *14*(4), 19-37. https://doi.org/10.21446/scg_ufrj.v14i4.27082

Elliot, J. (2005). *Using Narrative in Social Research*: Qualitative and Quantitative Approaches. London: SAGE Publications.

Ferreira, R. M., de Lima, S. L. L., Gomes, A. R. V., & de Mello, G. R. (2019). Governança Corporativa: um estudo bibliométrico da produção científica entre 2010 a 2016. *Revista Organizações em Contexto*, *15*(29), 323-342. DOI: https://doi.org/10.15603/1982-8756/roc.v15n29p323-342

Flick, U. (2009). *Introdução à Pesquisa Qualitativa.* 3 ed. Porto Alegre: ARTMED.

Flick, U. (2013). *Introdução à metodologia de pesquisa*: um guia para iniciantes. São Paulo: Penso Editora.

Gabriel, Y. (2004). *Narratives, stories, texts*. In: Grant, D., Hardy, C., Oswick, C., & Putnam L. L. (Eds.).*The Sage Handbook of Organizational Discourse*, 61-79, London: Sage.

Gibbs, G. (2009). *Análise de dados qualitativos.* Porto Alegre: Artmed, 198 p.

Godoy, A. S. (1995). Introdução à pesquisa qualitativa e suas possibilidades. *Revista de Administração de Empresas*, *35*(2), 57-63. https://doi.org/10.1590/S0034-75901995000200008

Godoi, C. K. (2010). Perspectivas de análise do discurso nos estudos organizacionais. In: Silva, A. B., Godoi, C.K., & Bandeira-de-Mello, R. *Pesquisa qualitativa em estudos organizacionais*: paradigmas, estratégias e métodos. 2 ed. São Paulo: Saraiva.

Grande, J. F., & Beuren, I. (2011). Mudanças de práticas de contabilidade gerencial: aplicação da análise de discurso crítica no relatório da administração de empresa familiar. *Revista Base (Administração e Contabilidade) da UNISINOS*, 8(2), 133-145. https://doi.org/10.4013/base.2011.82.03

Higgins, C., & Coffey, B. (2016). Improving how sustainability reports drive change: a critical discourse analysis. *Journal of Cleaner Production,* 136, 18-29. https://doi.org/10.1016/j.jclepro.2016.01.101

Krippendorff, K. (2018). *Content analysis:* An introduction to its methodology. Sage.

Lavarda, R. A. B., & Lavarda, C. E. F. (2015). Gestão do trabalho: desenho organizacional, processo estratégico e tipos de trabalho. *Cadernos EBAPE. BR*, 14(2), 293-309. http://dx.doi.org/10.1590/1679-3955118595.

Lee, B., & Humphrey, C. (2006). More than a numbers game: qualitative research in accounting. *Management Decision*, *44* (2), 180-197. https://doi.org/10.1108/00251740610650184

Lourenço, R. L., & Sauerbronn, F. F. (2016). Revistando possibilidades epistemológicas em contabilidade gerencial: em busca de contribuições de abordagens interpretativas e críticas no Brasil. *Revista Contemporânea de Contabilidade*, *13*(28), 99-122. https://doi.org/10.5007/2175-8069.2016v13n28p99

Marcuschi, L. A. (2003) *Análise de Conversação*. 5. ed. São Paulo: Ática.

Martins, G. A., & Theóphilo, C. R. (2016). *Metodologia da investigação científica para ciências sociais aplicadas.* 3 ed. São Paulo: Atlas.

Mazzioni, S., Gubiani, C. A., Folletto, E. P., & Kruger, S. D. (2015). Governança Corporativa: análise bibliométrica do período de 2000 a 2012. *REUNIR Revista de Administração Contabilidade e Sustentabilidade*, *5*(1), 1-20. https://doi.org/10.18696/reunir.v5i1.204

Mayring, P. (2000). Qualitative Content Analysis. *Forum: Qualitative Social Research***.** *1*(2).

Minayo, M. C. D. S., & Sanches, O. (1993). Quantitativo-qualitativo: oposição ou complementaridade?. *Cadernos de saúde pública*, *9*(3), 237-248. http://dx.doi.org/10.1590/S0102-311X1993000300002

Miranda, V. L., & Faria, J. A. (2016). Caricaturas e estereótipos do contador: Como a imagem do profissional de contabilidade vem sendo veiculada em um jornal de grande circulação no Brasil?. *RACE-Revista de Administração, Contabilidade e Economia, 15*(3), 1087-1116. http://dx.doi.org/10.18593/race.v15i3.9807

Nielsen, M. F. (2009). Interpretative management in business meetings: Understanding managers' interactional strategies through conversation analysis. *The Journal of Business Communication (1973)*, *46*(1), 23-56. https://doi.org/10.1177/0021943608325752

Orlandi, E. (2014). *Análisis de Discurso*: Principios y procedimientos. 2 ed. Santiago: LOM Ediciones.

Orlandi, E. P. (2001). *Discurso e Texto:* formação e circulação dos sentidos. Campinas: Pontes.

Orlandi, E. P. (1996). *Interpretação:* autoria, leitura e efeitos do trabalho simbólico. Petrópolis: Vozes.

Orobia, L. A., Byabashaija, W., Munene, J. C., Sejjaaka, S. K., & Musinguzi, D. (2013). How do small business owners manage working capital in an emerging economy? A qualitative inquiry. *Qualitative Research in Accounting & Management, 10*(2), 127-143. https://doi.org/10.1108/QRAM-02-2012-0008

Paiva, V. L. M. D. O. (2008). A pesquisa narrativa: uma introdução. *Revista Brasileira de Linguística Aplicada*, *8*(2), 261-266. https://doi.org/10.1590/S1984-63982008000200001

Parker, I., & Burman, E. (1993). Against discursive imperialism, empiricism, and constructionism: Thirty-two problems with discourse analysis. *Discourse analytic research: Repertoires and readings of texts in action,* 155-172.

Passuello, C., & Ostermann, A. C. (2007). Aplicação da análise da conversa etnometodológica em entrevista de seleção: considerações sobre o gerenciamento de impressões. *Estudos de Psicologia*, *12*(3), 243-251. http://dx.doi.org/10.1590/S1413-294X2007000300006

Pereira, R. C. M., Constantino, F. D. F. S., Sauerbronn, F. F., & Macedo, M. A. S. (2019). Pesquisa qualitativa em contabilidade: um panorama de sua evolução no congresso ANPCONT à luz da literatura internacional. *Revista Contemporânea de Contabilidade*, *16*(41), 204-224. https://doi.org/10.5007/2175-8069.2019v16n41p204

Phillips, N., & Hardy, C. (2002). *Discourse Analysis:* Investigating Processes of Social Construction. London: Sage Pub.

Pinheiro, A. S., Carrieri, A. D. P., & Joaquim, N. F. (2013). Esquadrinhando a Governança Corporativa: o Comportamento dos Personagens sob o Ponto de Vista dos Discursos dos Autores Acadêmicos. *Revista Contabilidade & Finanças-USP, 24*(63). https://doi.org/10.1590/S1519-70772013000300006

Pinto, I. M. B. S. (2016). *Competências em negócios sociais*: análise de narrativas das experiências de um grupo de empreendedores do Estado de Alagoas. Tese de Doutorado, Universidade Presbiteriana Mackenzie, São Paulo.

Pontes, E. S., Silva, R. B., Cabral, A. C., Santos, S. M., & Pessoa, M. N. M. (2017). Produção Acadêmica Nacional em Contabilidade: Análise das Teses e Dissertações Produzidas entre 2007 e 2016. *REAd-Revista Eletrônica de Administração, 23*(3), 239-258. http://dx.doi.org/10.1590/1413-2311.167.62419

Raffaelli, S. C. D., Espejo, M. M. S. B., & Portulhak, H. (2016). A imagem do profissional contábil: análise da percepção socialmente construída por estudantes de ciências econômicas. *Revista Contemporânea de Contabilidade, 13*(29), 157-178. http://dx.doi.org/10.5007/2175-8069.2016v13n29p157

Reis, D. G., & Antonello, C. S. (2006). Ambiente de mudanças e aprendizagem nas organizações: contribuições da análise da narrativa. *Revista Eletrônica de Gestão Organizacional, 4*(2), 176-193.

Ribeiro, H. C. M., Machado Junior, C., Souza, M. T. S., Campanário, M. A., & Corrêa, R. (2012). Governança corporativa: um estudo bibliométrico da produção científica das dissertações e teses brasileiras. *Journal of Accounting, Management and Governance*, 15(3).

Santos, C. J. S., Wickboldt, L. A., & Holanda, F. M. A. (2018). Contabilidade Gerencial e suas Categorias: Um Estudo Bibliométrico nos Trabalhos da Base Scopus® entre 2008 e 2016. *Revista de Auditoria, Governança e Contabilidade - RAGC*, *6*(24).

Schiavini, J. M., & Garrido, I. (2018). Análise de Conteúdo, Discurso ou Conversa? Similaridades e Diferenças entre os Métodos de Análise Qualitativa. *Revista ADM. MADE*, *22*(2), 01-12.: http://dx.doi.org/10.21714/2237-51392018v22n2p001012

Silva, C. R., Andrade, D. N. P., & Ostermann, A. C. (2009). Análise da Conversa: uma breve introdução*. Revista Virtual de Estudos da Linguagem, 7*(13), 1-21.

Souza, A. A. & Passolongo, C. (2005). Avaliação de Sistemas de Informações Contábeis: Estudo de casos múltiplos. *Revista Contabilidade, Gestão e Governança, 8*(2), 177-205.

NOTES

AUTHORSHIP CONTRIBUTION
Conception and elaboration of the manuscript: C. S. Pletsch, M. Vogt, M. Z. Silva
Data collection: C. S. Pletsch, M. Vogt
Data analysis: C. S. Pletsch, M. Vogt
Discussion of results: C. S. Pletsch, M. Vogt
Review and approval: C. S. Pletsch, M. Vogt, M. Z. Silva, J.C Venturini

DATASET
The entire data set that supports the results of this study was published in the article itself.

CONSENT TO USE IMAGE
Does not apply.

APPROVAL OF THE RESEARCH ETHICS COMMITTEE
Does not apply.

CONFLICT OF INTERESTS
Does not apply.

PUBLISHER
Federal University of Santa Catarina. Accounting Sciences Course and Postgraduate Program in Accounting. Publication on the UFSC Journal Portal. The ideas expressed in this article are the responsibility of their authors, and do not necessarily represent the opinion of the editors or the university.

EDITORS
Carlos Eduardo Facin Lavarda and Suliani Rover

HISTORIC
Received on: 07/09/2020 - Peer reviewed on: 10/02/2021 - Reformulated on: 10/03/2021 - Recommended for publication on: 07/05/2021- Published on: 30/06/2021

* Preprint of the article presented at the XIX USP International Conference in Accounting, 2019