

Use of documents to narrate the history of organizations: reflections and experiences

Uso de documentos para narrar a história de organizações: reflexões e experiências

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Keywords

History of Organizations.
Organizational Narratives.
Documentary Methodology.
History in Applied Social Sciences.

Abstract

This paper advances the discussion about the use of documents to elaborate historiographic researches in organizations. The paper focuses on documentary research from the perspectives proposed by De Certeau (1982), Foucault (2008), and Le Goff (2003). A theoretical revision on the subject was elaborated emphasizing the idea that documents are not neutral historical objects that reproduce the past. Therefore, this perspective suggests a new epistemological look for historical research with documents in Applied Social Sciences. Such discussion thus questions the nature of the documents and stresses the need to use them critically. In addition, the article presents some research experiences that used documentary sources to highlight the procedural aspects of such approach. Finally, the article discusses this approach applied to accounting research.

Palavras-chave

História de Organizações.
Narrativas Organizacionais.
Metodologia Documental.
História em Ciências Sociais Aplicadas.

Resumo

Este trabalho avança a discussão sobre o uso de documentos na elaboração de pesquisas historiográficas em organizações. O texto se debruça sobre a pesquisa documental a partir das discussões de De Certeau (1982), Foucault (2008), e Le Goff (2003). Elabora uma revisão teórica sobre o tema, salientando a ideia de que documentos não são objetos históricos neutros que reproduzem o passado, propondo, portanto, um novo olhar epistemológico para a pesquisa histórica com documentos em Ciências Sociais aplicadas. Tal discussão questiona a natureza dos documentos e salienta a necessidade de usá-los criticamente. O artigo apresenta algumas experiências de trabalhos que se valeram de fontes documentais a fim de evidenciar aos aspectos procedimentais da pesquisa, partindo desse viés empírico. As reflexões calcadas na experiência com pesquisas documentais e discussões teóricas visam contribuir com a área e ensinar novas pesquisas e objetos de estudo sobre organizações. O texto termina apresentando uma discussão aplicada as pesquisas em contabilidade.

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1 INTRODUCTION

Over the past few years, it is evidenced a growing movement in favor of historical deepening in researches aimed at understanding the formation, functioning and critical observation about organizations in Applied Social Sciences. Internationally, there are studies that started the so-called historic turn (Clark & Rowlinson, 2004), passing by the influential interpretation of management as a global phenomenon influenced by macro-historical forces, such as the Cold War (Cooke & Alcadipani, 2015; Kelley, Mills, & Cooke, 2006). In the case of Accounting, the debate on historical use in the area resulted in pieces of work ranging from clarification on accountability historiography (Gaffikin, 2011) to application of historical resources in different configurations of the area (Lai & Samkin, 2017) and grounded epistemology (Tyson & Oldroyd, 2016).

In Brazil, literature on the subject was consolidated in the 2000s. Studies as of Viseu (2009) and Curado (2001) show that the movement in the Administration area seems to have focused on the development of administrative knowledge from public administration institutions and movements, fomenting studies to discuss the formation of the field from the analysis of higher education courses establishment (Alcadipani & Bertero, 2014, Barros & Carrieri, 2013).

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In the Accounting area, Brazilian research has been exploring more diverse themes, including historical periods of documentary rarity (Silva, 2014)

While organizations are relevant objects for studying society, it is possible to affirm that there is room for studies that use historical research in Management (Rowlinson, 2013), Accounting (Booth, Clark, Delahaye, Procter, & Rowlinson, 2007) or in the so-called Business History (Barbero & Lluch, 2014). In this sense, from theoretical reviews and research experiences, questions on historical research about organizations are discussed, aimed to contribute, with an epistemological look, to such historical research in these areas of Applied Social Sciences.

The article presents three different pieces of research carried out by the authors with the use of documents. The method resulted in processes and reflections pertinent to the construction of a historical perspective for organization studies.

From the use and the technique of documentary analysis on the formation and functioning of institutions, relevant dimensions of this type of research are approached, focusing on the use of documents and resulting methodological issues.

The strengthening of the connections between historical research and organization studies in different areas of knowledge reflects the growing interest in history and the recognition of its scientific although singular nature (Rowlinson et al. 2014). At the same time, it reflects the differences between various possibilities of historiographical research (Decker, 2016; Godfrey, Hassard, OConnor, Rowlinson, & Ruef, 2016; Rowlinson et al., 2014).

In this sense, at first, the use of documents for historical research is discussed, along with the main transformations in the method over time. Then, considerations are made on ontology, epistemology and methodology, as well as on the difficulty found in applied social areas when working with historical documents and other sources, such as oral history. Next, the text describes experiences of three pieces of research on education institutions and organizations from documents, to illustrate vicissitudes of the process besides transmitting some considerations to those who intend to use the method. Finally, the article presents a discussion applied to accounting research.

2 DOCUMENTARY USE FROM THE NEW HISTORY

The discussion about working with the historical document refers to events in modern historiography that demarcate tendencies of periodic transformations in historical research. The Annales School, a historiographical movement of the early 20th Century, marked the historical knowledge in the epistemological sense (Burke, 1992), and, consequently, the methods for elaboration of historical research. With these transformations, it was possible to amplify the methodological range of historical studies, as well as approaching the research in its collective aspect rather than only in the individual one (Le Goff, 2003).

Until then, the traditional view considered that the historian's work was to extract data from the documents without active participation of the researcher in the interpretation of this content (Le Goff, 2003). Especially from the New History, one started recognizing the historical document as a social construction, within a historical context that involved it. Foucault (2008) also indicates the absence of an unquestionable truth to be found by the documents exploration. For the philosopher, "history has no meaning" because there is no teleology inherent in documents or facts. A relationship of power surrounds the actions of the archivist and that who writes the story (Cook & Schwartz, 2002; Schwartz & Cook, 2002).

This new perspective on historical sources was called "documentary revolution" by Le Goff (2003). It allowed including new sources, and also the memory. The content of the documents and the most appropriate methods for analysis started being discussed. From this, one can reflect how the document is approached in Applied Social Sciences. Thus, it is necessary to make epistemological and ontological considerations about the area and how they support the potentialities of documentary methodology.

The study of organizations, especially in areas such as Administration and Accounting, was largely established from functionalist sociology (Shenhav, 2005). With the exploration of alternative paradigms, new ontological, epistemological and methodological assumptions allowed revising or advancing in relation to the dominant perspective (Vizeu, 2009).

It was possible to bring to discussion the use of documents and other historical records for the understanding of organizational processes. This movement was fomented from the inclusion of historical studies, contemporaneous to the changes induced by the revolutions of the historiography itself. In the organizational field, it became known as “historic turn” (Clark & Rowlinson, 2004). Such historical turn concept has stimulated epistemological and methodological discussions from the historical perspective (Üsdiken & Kieser, 2004, Rowlinson, 2013, Mills, Suddaby, Foster, & Durres, 2016).

Historical research in Applied Social Sciences in Brazil, regarding especially the organization study line, brings clear concern about the epistemology used (Costa et al., 2010; Curado, 2001; Silva, 2014). Starting from the assumption of coherence between research ontological and epistemological aspects, that is, from research nature and researcher orientation, the adopted perspective influences the research method to be used. Thus, it is understood that documentary use involves clarity about the possibilities of definition on what a historical source is and what constitutes it, in addition to the reality in which the researcher is situated to analyze it, then defining the analysis techniques of the content studied. From the ontological perspective, historiographical restructuring can contribute to organization studies by opening space for new perceptions and approaches regarding their object of study, proposing that history is dominated (and explained) from the present (Costa et al. al., 2010). However, the object is understood as a result of its past, although inscrutable. Jacques (2006) argues that theorizations require stricter approaches to historical methodology. Therefore, they request a clarification from the researcher on what historical sources are in their ontological nature, and then understand how they dialogue with the past by narrating a present history (Cook, 2011). Specifically, it is discussed here whether what is written on documents is what happened in the historical past.

Although fundamental to discussions in history and organizations, most papers tend to leave aside discussions about documentary research, documents nature, and specificities of working with these sources. However, problematizing the discussion about the methodological use of analysis tools already strengthens the historical discourse (Farias Júnior, 2011). In this sense, the following section discusses historical research in organizations with focus on the use of documents for posterior reflection based on the theoretical considerations approached here.

3 THE HISTORICAL RESEARCH ON ORGANIZATIONS AND THE INVOLVEMENT WITH THE DOCUMENT: ontological and epistemological points

For Popp (2009), the historical method is not mere methodology, as technique or procedure in its genuine sense. It reflects a deeper epistemological position, especially when considering history as interpretation. That is, evidencing the power of historical narratives over their use as a purely literary artifice. According to the author, it is by appealing to the epistemological power of the narratives that it is possible to reject an absent position of theory so often indicated for the historical discipline. At the same time, Rowlinson, Hassard and Decker (2014) indicate the importance of understanding the difference between using data and using historical sources for organization studies.

The historic turn implied questioning the scientific rhetoric of Organizational Studies from approach of the past as process and context, not just as a variable (Clark & Rowlinson, 2004; Decker, 2016). Thus, this historic turn moment made possible not only an epistemological reconsideration, but also methodologies and perspectives on the past and history. The documentary method started to be seen with credibility, and the possibility of its implementation in other types of research, including functional areas, was opened.

The work of Tautrim, Grant, Cunliffe and Wong (2012) is an example in logistics, and it shows the value of documentary research to advance knowledge in the field. Also in marketing, authors point the relevance of historical works to the field (Sauerbronn & Faria, 2009). Other examples are in Accounting history. Over the last decade, the area has undergone a proliferation of methodologies for valorization of the historical perspective (Gaffkin, 2011). From this movement, as a result, new ways of asking questions about the Accounting past have become possible and, consequently, new meanings are directed to Accounting practices from new languages and research reasoning.

It is consensual that the historical context influences the use of theory in the present, the interpretation of the past and the written history. According to Weatherbee (2012), the most common employment of history in organization studies follows a logic that assumes the existence of an external past that is likely to be revealed.

In the context of epistemology, “truth is found through the correspondence of common references between the ‘facts’ and the past, in which past and history are synonyms” (Weatherbee, 2012, p. 205). It presupposes the existence of a past reality, which can be brought to the present and measured for historical studies on organizations.

The lack of definition of ontological and epistemological parameters on which history should be considered in research causes obstacles with the incorporation of the historical approach as a research method in research on organizations (Keulen & Kroeze, 2012). A portion of this difficulty is associated with the dominance of a positivist-inspired epistemology in organization studies, even with the paradigmatic changes in recent years and the different paths opened by the 'historic turn.' The nature conception of the historical document is also subject of controversy. Contrary to the perspective of the document as evidence, Le Goff (2003) indicates that the document is a monument. For him, there is no objective, innocuous or primary document. Thus, it is the historian's duty to criticize any document and its use by power.

Vieira (1999) states that Le Goff dialogues with Michel Foucault when affirming that history is a manner for a society to give statute and elaboration to a documentary mass. That is, not only the intervention of the historian but also the production of historical knowledge in the present, when preferring documents, reveal the researcher's position within the society of his/her time. Le Goff's last precepts reflect an ontological discussion on documents. They allow a look at what compounds a historical document and how it can be analyzed at the present. For Certeau (1982), history should not be reduced to the practices or techniques of historiography, which is performed in function of an institution, that is, it is inserted in a social place, and the objects of study are explored from this relativization. Thus, to produce historical knowledge, it is important to emphasize the importance of interpreting historical sources. Historiographical production consists of data transformation, obtained by the document nature, into culture, that is, into the written text (Souza, 2011). In addition, this process requires previous historian's knowledge of the context that permeates the document.

Sá-Silva *et al.* (2009) emphasize an important questioning about the different terminologies to determine the methodological character of the documents. There are several terms for designating a research, using documents as a search source: Documentary Research, Documentary Method, Documentary Technique or Documentary Analysis. This reveals that, by causality, working with documents is a procedural process, since the adopted strategy will define the study trajectory. This will also depend on the purpose of the research to determine the best type of analysis, but always having the theoretical matrix as a reference affiliated to the researcher. Because of this researcher's decision-making process, a consistent theoretical basis is necessary, as well as knowledge of the historical context about the object to be studied (Farias Júnior, 2011).

Mogalakwe (2006) starts from the restrict perspective of documents exclusively as written texts, however provides interesting delimitations about the use of these sources. They must obey four control criteria: authenticity, credibility, representativeness and meaning. Thus, according to Sá-Silva *et al.* (2009), it is necessary to identify the forms assumed by the historical tools used in given work, as well as, from each definition, adopting specific methodological procedures in each use. Another important point that historians indicate is to know how to recognize, in using written records, the type of document selected. That is, if the data set is from primary source, which contains the witness direct facts information, or from a secondary source, with information collected through third parties.

The written documentary analysis then follows a ritual of constant questioning on the part of the researcher to locate the document worked in the period in which it was produced. When questioning, for example, who produced it, where it was made, which form, which objective, among other questions, it can be inferred that historical knowledge is given by the set of techniques that permeate a documentary analysis, and many times imply several documents, some primordial and others complementary. However, Samara and Tupy (2010, p.144) highlight that historiographical production obeys the "logic of accumulation", that is, it requires a previous study of economics, politics, culture, among other great themes of a given society, for contextualization of the problems suggested by the document.

In summary, as exemplified in the research indicated in the next topic, working with documents involves a process of selection, classification and understanding, and it is not simply the reading of the content itself. The historical contextualization involving documents and their nature is also considered important. Reading a law record, for example, is different from reading a personal letter.

The use of memory, obtained by testimonies of people who lived in the period to be studied, was also considered, being included in the tools of analysis of the past (although with the proper conditions of investigation, which a personal memory must follow to be considered as historical record).

Finally, the possible interferences and the limitations present in the process of historical knowledge are discussed. It is worth mentioning that, as Daft (1983) affirms, research is something close to an artisan's craft. Barley (2006), in turn, indicates that the domain of writing and research can only be achieved with dedication and experience. Both agree that transmitting knowledge on research leads new investigators only to some extent and that, from then on, only practice will bring refinement.

Although subscribing to these points of view, this does not reduce the value of the attempt to transmit experiences to improve the practices in the field. It is in this spirit that, in the following section, some examples of documentary research are presented.

4 USE OF DOCUMENTS IN RESEARCH ON INSTITUTIONS RELATED TO MANAGEMENT

From the logic presented on the definition of ontological and epistemological positions for the researcher's work with documents, this section presents the analysis of experiences of documentary research performed for the understanding and elaboration of narratives of education institutions and the dissemination of academic content. Although each research has made use of discoveries and practices, the authors briefly punctuate each one of the narratives to describe the main reflections toward new perceptions on the historical perspective in Applied Social Sciences.

In the line of research on the history of the constitution of Administration teaching in Brazil, as the first example of research with organizations' documents, the documentary research steps used for elaboration of the doctoral thesis of the co-author of this article are presented. The paper brings the establishment of the Faculty of Economic Sciences (FACE) Management course at the Federal University of Minas Gerais (UFMG). It was expected that, being a public school, it had preserved the documents of that time as part of its bureaucratic routines. What happened, however, was the importance of Professor João Antônio de Paula in the valorization of the memory of the institution, who contributed to the collection and preservation of the documents used.

First, there were informal talks with professor João Antonio, who authored a book on the history of the Faculty (Paula, 1991), in order to locate the sources he used, especially the minutes of the congregation meetings. A surprising fact was that documents were kept in the dean's office, and not in the library, and the access was allowed in a discretionary manner, and removing texts from the place was not allowed, since there were no original copies. Thus, photography was used, which caused the organization of digital files. Finished the research on minutes, one searched for other sources that could contribute to the construction of the faculty history. Regarding the files of the University, after a lot of mismatched information, excluding this source from the research was the option, and only the documents kept by FACE were used. As posterior complement, periodicals that brought the creation of the courses, published by the Faculty and the University were used, which replaced the absence of documents kept by UFMG only reasonably.

A third moment in this research was the search for electronic files on Internet, on the United States Agency for International Development (USAID) database. Such search allowed identifying that, if the Faculty was part of some agreement, it had not been sponsored by the agency. Finally, interviews performed with subjects that were at FACE in the 1960's and met the faculty founders were included in addition to these documentary sources.

Interviews provided by other researchers were also used, such as memory documents, what highlights the importance of providing interviews of historical value. The distinct origin of the collected narratives (minutes, journals and periodicals, reports and the interviews) created difficulties to establish unified ways of analysis. Reading all the material collected and construct a narrative was the choice, without exactly obeying classifications as the proposals in content analysis. It is believed that such strategy is appropriate to history research, but that it weakens the strength of data in research on organizations area.

Thus, the establishment of more structured forms of analysis of historical document data is one development that is still worked with, so that the conclusions are closer to the standards of organizational studies area.

In the second research example, prepared by the first author, and still following the tendency of educational institutions study, the object was the Graduate School of Business Administration (ESAN). Considered the first faculty of Business Administration in Brazil, created in 1941, the history of the institution was little known until then (Bertero, 2006). The research showed that the institution, established on the initiative of the Jesuit priest Roberto Sabóia de Medeiros, had indirect and unofficial influences from the US models, consistent with the Brazilian historical context at the time.

The research had an initial difficulty of historical cut, since ESAN existed for more than half of the 20th Century (from 1941 to 2002). A primary process of selection of all accessible documents about the institution was conducted and then sufficient sources for writing the work were determined. The documents were composed of text and image.

For instance, legal recognition, contracts, school newsletters, letters, bulletins, certificates, almanacs and documents on ESAN, between 1941 and 2002, were found. When finding the disciplinary programs from the creation of the school to its official recognition as a higher education institution in 1961, the option was to research ESAN curriculum. It was sought to analyze its relationship with political, economic and educational events of the period and, especially, in a period before the Administration professional formalization.

After the historical cut, another methodological difficulty of the research was to seek testimony about events in the early years of ESAN. Besides not being able to connect with influential people of this period, few of them had knowledge of curriculum formation in the plan of disciplines. Thus, the work with memory in this research was also used as a complementary source to written documents. The interviews contributed mainly to helping in the comprehension of ESAN position in relation to São Paulo's society in different periods, the importance of Father Savoie for the institution, and the general characteristics of the courses such as, for example, teachers and students who attended the school.

Another recent experience that used resources from historical documents for its development was the study on the National Executive Training Program (PNTE), in a research conducted by both authors. The PNTE contributed to the dissemination of the Administration graduate program, being also research of contribution to the investigation of the development of Administration as teaching in Brazil. Focusing on the 1960's and 1970's, the research aimed to investigate how the intellectual and ideological context of the 1960's and 1970's contributed to the development of graduate programs in the area.

Methodologically, the research considered the historical documents as the main source for the construction of a narrative about the PNTE. In the research scope, the researchers considered searching for documents directly in the institutions that participated in the agreement, such as the Brazilian Center for Management Assistance to Small and Medium Enterprises (CEBRAE), which was responsible for the PNTE after 1976; in organs of the federal government and in archives of FGV-EAESP (FGV's São Paulo School of Business Administration), which mobilized great part of the teachers for the constitution of the PNTE. The various contacts returned mismatched information and a few documents. Thus, the researchers focused on the search for archives kept by the FGV-EAESP itself.

Most documents found were meeting minutes of EAESP Board of Directors, which revealed objectives, difficulties and conflicts generated for the implementation of these objectives related to the PNTE in the institution. One used data-crossing and information critical analysis to minimize the risks of replicating the opinion of those involved. Counting on memory help was necessary, by interviewing characters that participated in the program implementation at the time, what allowed access to more information, interpretations about the content of written documents and what they leave out, or even for orientation of search for new documents with more precise information.

5 ACCOUNTING KNOWLEDGE FROM DOCUMENT ANALYSIS

The analysis of the documents collected revealed the various dimensions involved in the process of constitution of the educational organizations analyzed. This discussion dialogs with the work of Peleias et al. (2007) about the importance of the historical dimension to understand the evolution of Accounting teaching and practices in Brazil.

In this sense, the importance of understanding the historical context is emphasized so that the researches' contributions extrapolate the finding and can also reflect beyond. Thus, the historical resource is useful not only for the investigation past events in a chronological context, but also for the understanding of the process involving the reality of a period and its respective resources and available conditions. An example of the use of specific documents for the construction of a comprehensive narrative is the Guinzburg's text ([1976] 1989), in which he analyzes European sociocultural characteristics of the 16th Century, from the minutes of a miller's trial by the Inquisition.

What is discussed about document contextualization can be exemplified in the conclusions obtained by Lopes and Hanley (2014, p.363). The authors describe that "published budgets should not be used without the understanding that they describe a highly inaccurate scenario of 19th Century municipal public finances." After the disagreement found in results of analysis of documents, they demonstrate, therefore, that this type of documentation is not the most adequate for Accounting studies on the period.

Another example of document contextualization is the work of Silva (2014). In this study, the documentary analysis on the practice of Accounting at the time of Brazilian slavery is preceded by an explanation about the political, economic and, especially, social context for the understanding of the documents collected according to actors and values studied.

From these examples, it is clarified what the authors reiterate as the importance of the contextualization of sources in historical research in Applied Social Sciences. Contextualization is not defined only in the study of the historical particularities of the period involved, but also in the researcher's effort to understand the process, interaction and institutional environment that a particular document represents, regardless of the theoretical positioning adopted. According to Parker (1999, p. 18, authors' emphasis):

the institutions and techniques of accounting management, concepts, processes are what the past, at the same time reinterpreted and transformed, created; the context is crucial to our comprehension of social customs and attitudes of the period under study, helping us to understand how people of the period perceived their world, their decisions and behavior.

By considering Accounting a social science, concerned about the systematic arrangement of social phenomena (Gaffkin, 2008: 239), the documents may be inserted in an alternative position regarding the empiricist-objectivist perspective of the main Accounting researchers, considered traditional in the area. The choice and use of documents from the contextualization of sources, in accordance with the researcher's position, contribute as analysis tools for consciousness and understanding of social theories that use political or cultural approaches.

In general, the pieces of research with documents sought documentary diversity and use of different sources, as well as knowledge of the historical context to strengthen interpretations, regardless of the area of knowledge emphasized. It can also be seen from the experiences reported that the construction of narratives from historical documents is dependent on the different elements that compound the reality of the fact studied and the present situation of the researcher, and it is not a unidirectional process. Moreover, experiences show that it is still important that researchers, and the institutions themselves, to value document storage and construction of archives (Coraiola, 2012; Costa & Saraiva, 2011), in order not only to facilitate but contribute to the creation of stories of the events studied by investigating all the processes and constituent elements of this past.

6 FINAL CONSIDERATIONS

From the theoretical discussions approached here, the proposal of Weatherbee (2012) can be taken forward. It is not just about being conscious that the past cannot be brought back, but ensuring that the story told is built from reliable sources. Thus, history can be considered a narrative, but it does not have to be based on sources and, in this sense, objective. This proposition is directly connected to the researcher's assertion of his/her own theoretical positioning, which, regardless of the nature adopted, proposes appreciation of the history itself (Gaffkin, 2011).

Although it can be affirmed that since then this use is more common, with an increasing number of productions in different themes of Applied Social Sciences, it cannot yet be said that the use of documents is disseminated. For decades there has been evidence of questioning on documentary research for the Accounting area (Parker, 1999), but the real contribution on use and selection of historical sources for studies in the area seems to still lack approaches, especially for alternatives to traditionalism in Accounting research. In this sense, it is expected that this work contributes to the dissemination of this type of approach, especially for the study on organizations, and understanding of political and cultural processes.

The documentary method, expression chosen in this work to designate the research with the use of historical documents, is according to the position adopted by the researcher. Its combination with other types of methodologies by triangulation may strengthen the research arguments. However, according to Coraiola et al. (2014), it is important to recognize that researchers may have different assumptions about the nature of historical knowledge. The different forms of historical approach have an impact on how history is researched, understood and presented (Coraiola et al, 2014). This ontological and epistemological diversity makes it important to reflect on the historical approach in studies on organizations in Administration or Accounting.

The historical narrative was presented in the reported experiences as one of the possibilities and alternative to the linear description of historiography. From this, it is argued that history can be understood as the result of a deductive process that constructs a narrative about the past based on a set of questions directed to the sources.

This approach was exemplified in the research cited in the last section of this paper, demonstrating the history of the education institutions investigated as one of the possible alternatives before the offer of available historical documents. These documents form of presentation and type were considered, respecting the limitations as well as the potentialities of working with the document.

Nevertheless, it is believed that other organizations and documents, such as Accounting, newspapers, personal files, would allow new stories to be told and other reflections on the use of documents, besides the difficulties they bring. It is important to extrapolate the research presented here and seek to contribute to the construction of a body of knowledge that also reflects on the reality of other organizations, such as private companies, civil society organizations and others that are part of the social dynamics. This text contributes to the debate by stimulating a reflective use of documents and by presenting examples of documentary research that can collaborate with other researchers.

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