



PROGRAMA DE DISCIPLINA RCC 4112 Contabilidade Financeira Avançada



SEMESTRE: 1º/2014

TERÇAS - FEIRAS: 08:00 - 12:00 HORAS
SALA 20B1

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JUSTIFICATIVA E OBJETIVO

A disciplina tem três principais objetivos: i) proporcionar condições para que o aluno entenda a recente evolução e o atual estado da arte da pesquisa em contabilidade financeira, independente das abordagens epistemológicas adotadas; ii) proporcionar aos alunos entenderem criticamente os assuntos de pesquisa mais relevantes relacionados à pesquisa em contabilidade financeira no Brasil e no mundo e iii) suportar ferramental e teoricamente os projetos de pesquisa dos alunos.

EMENTA

Periódicos relevantes de contabilidade financeira, tendência da pesquisa em contabilidade financeira, pesquisas relevantes sobre adoção das IFRS, escolhas contábeis, conservadorismo, qualidade da informação contábil e suporte a projetos de pesquisa.

AVALIAÇÃO

Item a ser avaliado	Peso	Obs.
<input checked="" type="checkbox"/> 1ª Prova Conceitual (Individual)	30 %	(1)
<input checked="" type="checkbox"/> Ensaio Científico (Individual)	30 %	(1)
<input checked="" type="checkbox"/> Análises, Apresentações e Seminários	30 %	(2)
<input checked="" type="checkbox"/> Contribuições na discussão em sala	10 %	(2)

Observações:

(1) Prova individual, sem consulta.

(2) Ver instruções detalhadas.

SOBRE PRESENÇA MÍNIMA

A presença mínima obrigatória deve seguir o regimento do programa.

INSTRUÇÕES DETALHADAS SOBRE ATIVIDADES COMPLEMENTARES

LEITURA E PESQUISA DE LITERATURA E PARTICIPAÇÃO EM AULA

A disciplina será performada com base em seminários e apresentações de papers por parte dos alunos, individualmente ou em conjunto. A bibliografia listada em cada seção é de literatura obrigatória. Somente a leitura não é suficiente, pois cada paper deverá ser esmiuçado nas suas dimensões mais relevantes, como por exemplo: qual é a questão de pesquisa, quais são as teorias subjacentes, quais são as abordagens epistemológicas, quais são as ferramentas adotadas para análise, quais os resultados e quais são as contribuições da pesquisa para o avanço do conhecimento e contabilidade financeira. É fundamental que para cada paper objeto de estudo o aluno busque bibliografia complementar.

A participação ativa dos alunos nas discussões é fundamental e faz parte da avaliação do desempenho. O docente responsável pela disciplina tem autonomia e discricionariedade para atribuir conceitos às participações em sala. Assiduidade e pontualidade fazem parte dessa avaliação.

ANÁLISES, APRESENTAÇÕES E OUTRAS ATIVIDADES

O aluno vai ser solicitado a entregar individualmente ou em grupo análises sobre os artigos e outros materiais de leitura a serem discutidos em aula. Os materiais entregues não são resumos, mas sim análises críticas ou materiais didáticos (como por exemplo, material completo de uma aula sobre determinado assunto, incluindo programa, slides, exercícios, questões e respostas). Os materiais entregues devem ter perspectiva crítica sobre o assunto. Como guia, os materiais entregues podem seguir os seguintes aspectos:

- qual a relação da pesquisa efetuada no artigo com o assunto a ser tratado na aula;
- qual é a essência do problema que foi tratado; a sua motivação e que lacuna do conhecimento está procurando preencher;
- qual a importância dos resultados para o conhecimento;
- quais pontos que poderiam ser aperfeiçoados ou que você não concorda;
- quais pontos poderiam permitir o uso de uma abordagem ou métodos alternativos;
- quais são os pontos principais para uma aula.

É provável que outros artigos e materiais tenham que ser lidos para subsidiar a análise.

Devem ser gerados os respectivos arquivos eletrônicos e postados no sistema EAD no dia que antecede a aula.

PROVA INDIVIDUAL

Será realizada uma prova individuais em uma quarta-feira (a marcar), cuja data não conta como dia letivo.

ENSAIO CIENTÍFICO

Cada aluno deverá entregar ao final da disciplina um ensaio científico de no máximo vinte páginas (formatação padrão de redação científica) que contenha a questão de pesquisa do projeto de tese e as principais teorias e hipótese que tornam a questão de pesquisa relevante de ser respondida. Esse ensaio tem como objetivo auxiliar o aluno a estabelecer a base teórica da sua pesquisa.

CONTEÚDO PROGRAMÁTICO

AULA	DATA	TÓPICOS E LEITURA NECESSÁRIA
01	18/03	FINANCIAL REPORTING REGULATION, INFORMATION ASYMMETRY AND FINANCING DECISIONS AROUND THE WORLD <input checked="" type="checkbox"/> SEMINÁRIO LEITURA BÁSICA <ul style="list-style-type: none"> ✓ Working paper: Financial Reporting Regulation, Information Asymmetry and Financing Decisions around the World. Patricia Naranjo, Daniel Saavedra, Rodrigo S. Verdi
02 03 04	25/03 01/04 08/04	PERIÓDICOS RELEVANTES E TENDÊNCIAS DA PESQUISA EM CONTABILIDADE FINANCEIRA <input checked="" type="checkbox"/> seminário dos alunos LEITURA BÁSICA: a ser pesquisada pelos próprios alunos
05 06 07	15/04 22/04 29/04	PESQUISA SOBRE IFRS <input checked="" type="checkbox"/> SEMINÁRIOS LEITURA BÁSICA: <ul style="list-style-type: none"> ✓ Li, S. Does mandatory adoption of international financial reporting standards in the European Union Reduce the cost of equity capital? (2010) <i>Accounting Review</i>, 85 (2), pp. 607-636. ✓ Armstrong, C.S., Barth, M.E., Jagolinzer, A.D., Riedl, E.J. Market reaction to the adoption of IFRS in europe (2010) <i>Accounting Review</i>, 85 (1), pp. 31-61. ✓ Daske, H., Hail, L., Leuz, C., Verdi, R. Mandatory IFRS reporting around the world: Early evidence on the economic consequences. (2008) <i>Journal of Accounting Research</i>, 46 (5), pp. 1085-1142. ✓ Jeanjean, T., Stolowy, H. Do accounting standards matter? An exploratory analysis of earnings management before and after IFRS adoption. (2008) <i>Journal of Accounting and Public Policy</i>, 27 (6), pp. 480-494. ✓ Soderstrom, N.S., Sun, K.J. IFRS adoption and accounting quality: A review. (2007) <i>European Accounting Review</i>, 16 (4), pp. 675-702. ✓ Ball, R. International financial reporting standards (IFRS): Pros and cons for investors. (2006) <i>Accounting and Business Research</i>, 36 (SPEC. ISS), pp. 5-27. ✓ Nobes, C. The survival of international differences under IFRS: Towards a research agenda. (2006) <i>Accounting and Business Research</i>, 36 (3), pp. 233-245. ✓ Daske, H., Gebhardt, G. International financial reporting standards and experts' perceptions of disclosure quality. (2006) <i>Abacus</i>, 42 (3-4), pp. 461-498. ✓ Daske, H. Economic benefits of adopting IFRS or US-GAAP - Have the expected cost of equity capital really decreased. (2006) <i>Journal of Business Finance and Accounting</i>, 33 (3-4), pp. 329-373. ✓ Tarca, A. International convergence of accounting practices: Choosing between IAS and US GAAP. (2004) <i>Journal of International Financial Management and Accounting</i>, 15 (1), pp. 60-91.
08	06/05	ESCOLHAS CONTÁBEIS <input checked="" type="checkbox"/> Seminários LEITURA BÁSICA: <ul style="list-style-type: none"> ✓ Dichev, I.D., Li, F. Growth and accounting choice. (2013) <i>Australian Journal of Management</i>, 38 (2), pp. 221-252. ✓ Clor-Proell, S.M. The effects of expected and actual accounting choices on judgments and decisions. (2009) <i>Accounting Review</i>, 84 (5), pp. 1465-1493. ✓ Chugh, S., Fargher, N. Does accounting choice influence US investment in non-US companies? Evidence from US institutional investment in Australian companies. (2008) <i>Accounting and Finance</i>, 48 (1), pp. 99-121. ✓ Francis, J. Discussion of empirical research on accounting choice. (2001) <i>Journal of Accounting and Economics</i>, 31 (1-3), pp. 309-319. ✓ Fields, T.D., Lys, T.Z., Vincent, L. Empirical research on accounting choice. (2001) <i>Journal of Accounting and Economics</i>, 31 (1-3), pp. 255-307. ✓ Warfield, T.D., Wild, J.J., Wild, K.L. Managerial ownership, accounting choices, and informativeness of earnings. (1995) <i>Journal of Accounting and Economics</i>, 20 (1), pp. 61-91. ✓ Ali, A., Kumar, K.R. The magnitudes of financial statement effects and accounting choice. The case of the adoption of SFAS 87. (1994) <i>Journal of Accounting and Economics</i>, 18 (1), pp. 89-114.
09	13/05	CONSERVADORISMO <input checked="" type="checkbox"/> Seminários LEITURA BÁSICA: <ul style="list-style-type: none"> ✓ García Lara, J.M., García Osma, B., Penalva, F. Accounting conservatism and corporate governance. (2009) <i>Review of Accounting Studies</i>, 14 (1), pp. 161-201. ✓ Ball, R., Robin, A., Sadka, G. Is financial reporting shaped by equity markets or by debt markets? An international study of timeliness and conservatism. (2008) <i>Review of Accounting Studies</i>, 13 (2-3), pp. 168-205. ✓ Chugh, S., Fargher, N. Does accounting choice influence US investment in non-US companies? Evidence from US institutional investment in Australian companies. (2008) <i>Accounting and Finance</i>, 48 (1), pp. 99-121. ✓ Dietrich, J.R., Muller III, K.A., Riedl, E.J. Asymmetric timeliness tests of accounting conservatism. (2007) <i>Review of Accounting Studies</i>, 12 (1), pp. 95-124. ✓ Beaver, W.H., Ryan, S.G. Conditional and unconditional conservatism: Concepts and modeling. (2005) <i>Review of Accounting Studies</i>, 10 (2-3), pp. 269-309. ✓ Watts, R.L. Conservatism in accounting part II: Evidence and research opportunities. (2003) <i>Accounting Horizons</i>, 17 (4), pp. 287-301. ✓ Watts, R.L. Conservatism in accounting part I: Explanations and implications. (2003) <i>Accounting Horizons</i>, 17 (3), pp.

		207-221.
10 11	20/05 27/05	<p>EARNINGS QUALITY</p> <p><input checked="" type="checkbox"/> Seminários</p> <p>LEITURA BÁSICA:</p> <ul style="list-style-type: none"> ✓ Becker, C.L., Defond, M.L., Jiambalvo, J., Subramanyam, K.R. The effect of audit quality on earnings management (1998) Contemporary Accounting Research, 15 (1), pp. 1-24. ✓ Dechow, P.M., Dichev, I.D. The quality of accruals and earnings: The role of accrual estimation errors. (2002) Accounting Review, 77 (SUPPL.), pp. 35-59. ✓ Francis, J., LaFond, R., Olsson, P., Schipper, K. The market pricing of accruals quality. (2005) Journal of Accounting and Economics, 39 (2), pp. 295-327. ✓ Francis, J., LaFond, R., Olsson, P.M., Schipper, K. Costs of equity and earnings attributes. (2004) Accounting Review, 79 (4), pp. 967-1010. ✓ Ball, R., Shivakumar, L. Earnings quality in UK private firms: Comparative loss recognition timeliness. (2005) Journal of Accounting and Economics, 39 (1), pp. 83-128. ✓ Myers, J.N., Myers, L.A., Omer, T.C. Exploring the term of the auditor-client relationship and the quality of earnings: A case for mandatory auditor rotation? (2003) Accounting Review, 78 (3), pp. 779-799. ✓ Barth, M.E., Landsman, W.R., Lang, M.H. International accounting standards and accounting quality. (2008) Journal of Accounting Research, 46 (3), pp. 467-498. ✓ Ghosh, A., Gu, Z., Jain, P. Sustained earnings and revenue growth, earnings quality, and earnings response coefficients. (2005) Review of Accounting Studies, 10 (1), pp. 33-57. ✓ Bao, B.-H., Bao, D.-H. Income smoothing, earnings quality and firm valuation. (2004) Journal of Business Finance and Accounting, 31 (9-10), pp. 1525-1557. ✓ Barker, R., Imam, S. Analysts' perceptions of 'earnings quality'. (2008) Accounting and Business Research, 38 (4), pp. 313-329. ✓ Bilinski, P. Do Analysts Disclose Cash Flow Forecasts with Earnings Estimates when Earnings Quality is Low? (2013) Journal of Business Finance and Accounting, . Article in Press. http://www.scopus.com/inward/record.url?eid=2-s2.0- ✓ Dichev, I.D., Graham, J.R., Harvey, C.R., Rajgopal, S. Earnings quality: Evidence from the field. (2012) Journal of Accounting and Economics, 56 (2-3), pp. 1-33. ✓ Anctil, R.M., Chamberlain, S. Determinants of the time series of earnings and implications for earnings quality. (2005) Contemporary Accounting Research, 22 (3), pp. 483-517.
12 13 14 15	03/06 10/06 24/06 08/07	<p>PROJETOS DE PESQUISA</p> <p><input checked="" type="checkbox"/> Seminários</p> <p>LEITURA BÁSICA:</p> <ul style="list-style-type: none"> ✓ Cada aluno deverá fornecer a lista de letiura básica

BIBLIOGRAFIA

(todas em meio eletrônico)

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- Chugh, S., Fargher, N. Does accounting choice influence US investment in non-US companies? Evidence from US institutional investment in Australian companies. (2008) *Accounting and Finance*, 48 (1), pp. 99-121.
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