



PROGRAMA DA DISCIPLINA

RCC4331 Controladoria

SEMESTRE: 2/2015

TERÇAS - FEIRAS: 14:00 - 18:00 HORAS

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JUSTIFICATIVA E OBJETIVO

Brevemente, a disciplina se justifica por expor oportunidades de pesquisa associadas à função controladoria, percorrendo as pesquisas aplicadas mais recentes e suas bases teóricas.

Observação importante:

A disciplina demanda um conhecimento mínimo de Contabilidade gerencial e de Custos, Auditoria e Controles Internos, Finanças, Contabilidade Societária e Sistemas de Informação. Além de uma base de conceitos econômicos. A disciplina é conduzida com a leitura de artigos teóricos e empíricos que revisam as aplicações teóricas na fronteira da pesquisa em Controladoria e Contabilidade gerencial. Tais artigos envolvem técnicas como survey, experimentos, quase-experimentos ou estudos de campo. O conhecimento mínimo de tais técnicas é necessário para compreensão dos textos. Ainda, tais artigos empíricos essencialmente foram publicados na língua inglesa, em periódicos internacionais. A orientação da disciplina é pragmática-funcionalista, englobando diversas orientações teóricas, mas preponderantemente com orientação teórica econômica. A leitura de artigos é intensa, sendo cobrada aula a aula a preparação para as seções. A disciplina é apresentada pelos professores, incluindo discussões dos projetos propostos pelos alunos.

EMENTA

Teorias da Firma; Visão Geral da Controladoria; Modelos de mensuração de desempenho; Orçamento e negociação de metas; Serviços compartilhados e Preços de transferência; Coordenação Interorganizações; Arquitetura de Controle; Técnicas de pesquisa aplicadas à Controladoria.

Recomendamos a realização de cursos sobre aplicativos associados a fichamento e editoração de textos científicos, como Latex e EndNote.

AVALIAÇÃO

Atividade	Peso	Obs.	Observações:
<input checked="" type="checkbox"/> 1ª Prova Conceitual (Individual)	30 %		(1) Nota de participação em sala de aula – Sedimentação teórica
<input checked="" type="checkbox"/> 2ª Prova Conceitual (Individual)	40 %		(2) Média das notas recebidas no resumo pré-aula.
<input checked="" type="checkbox"/> Participação em sala de aula	10 %	(1)	
<input checked="" type="checkbox"/> Resumos dos textos lidos	20 %	(2)	

SOBRE PRESENÇA MÍNIMA:

A presença mínima obrigatória deve seguir o regimento do programa.

Não é permitido o uso de notebook, celulares, palmtops ou similares em sala, em nenhuma condição.

A saída para atender telefones celulares durante a aula pode ser feita, mas retornando somente após o intervalo, e com prejuízo à presença e avaliação.

INSTRUÇÕES DETALHADAS SOBRE ATIVIDADES COMPLEMENTARES

Atividades Discentes

Leitura dos artigos acadêmicos e/ou capítulos dos livros listados como obrigatórios.
Leitura de material complementar.
A leitura do material listado como recomendável fica a critério do aluno.
Debate da aplicação dos tópicos teóricos e estudos de casos apresentados em classe.

Resenhas

O aluno deverá entregar resenhas semanais da leitura do material classificado como obrigatório para a aula. As resenhas devem ser digitadas e não podem ser escritas à mão; a entrega desse material deve ser feita até às 8:00 da manhã da segunda-feira que antecede a aula.

O formato Arial, tamanho 12, papel carta, deverá ter no máximo uma página, cujo conteúdo deve abranger: O que o texto aborda (objetivo, método utilizado, resultados alcançados e conclusões).

Essas resenhas serão corrigidas para serem comentadas durante a aula da terça-feira. A correção será feita sobre o conteúdo apontado acima, cuja variação será entre A+ e C.

Tópicos e Leitura Necessária (CONTEÚDO PROGRAMÁTICO)

(1) Sugerimos a leitura na ordem apresentada;

(2) Legenda: * Obrigatório; ** Complementar; *** Recomendável; (3) O grau de pertinência da exposição e das notas “pré-aula”, assim como a participação dos alunos é usada como verificação de leitura.

CONTEÚDO PROGRAMÁTICO

AULA	DATAS	TÓPICOS E LEITURA NECESSÁRIA
1ª PARTE – TEORIA ECONÔMICA		
1	04/08	ECONOMIC ORGANIZATION: THE THEORY OF THE FIRM – PARTE I <input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova. WILLIAMSON (1988)*; DEMSETZ (1988)*; MASTEN, (1988)**; COASE (1937)***; JENSEN & MECKLING (1976)***
2	11/08	ECONOMIC ORGANIZATION: THE BOUNDARIES AND STRUCTURE OF THE FIRM <input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova. M&R (1992, Ch. 16)*; KLEIN et al (1978)*; GROSSMAN & HART (1986)*; HART & MOORE (1990)**; WHINSTON, (2001)***.
3	25/08	ECONOMIC ORGANIZATION: PROPERTY RIGHT THEORY PERSPECTIVE <input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova. HANSMANN (1996) (Ch 1 - 3)*; HANSMANN (2013)*; SEGAL & WHINSTON (2013)**; BESLEY (1995)**; FURUBOTN & SVETOZAR (1972)***; ALCHIAN & DEMSETZ (1973)***; DEMSETZ (1967)***; DE ALESSI (1983)***;
4	01/09	DELEGATION AND AUTHORITY IN ECONOMIC ORGANIZATION <input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova. ALCHIAN & DEMSETZ (1972)*; AGHION & TIROLE (1997)*; BAKER et al (1999)**; GRAZIANO & LUPORINI (2010)**; JENSEN & MECKLING (1976)**; EPSTEIN & O'HALLORAN (1994)***
5	15/09	INFORMATION THEORY: ADVERSE SELECTION AND SCREENING <input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova. M&R (1992, Ch. 5)*; MACHO-STADLER & PÉREZ-CASTRILLO (2001, Ch. 1, 2 e 4)*; AKERLOF (1970)**; AOKI (1986)***.
6	22/09	INFORMATION THEORY: MORAL HAZARD AND SIGNALING <input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova. MACHO-STADLER & PÉREZ-CASTRILLO (2001, Ch. 3 e 5)*; M&R (1992, Ch. 6)*; SPENCE (1973)**; ALCHIAN & DEMSETZ (1972)***; CHIAPPORI & SALANIÉ (2000)***.
7	29/09	AGENCY THEORY: SIMPLE MODEL <input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova. ROSS (1973)*; JENSEN & MECKLING (1976)*; FAMA (1980)**; FAMA & JENSEN (1983a)***; FAMA & JENSEN (1983b)***.
8	06/10	AGENCY THEORY: MULTITASK MODEL <input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova. HOLMSTRÖM (1982)*; HOLMSTRÖM & MILGROM (1991)*.
9	13/10	PROVA 1 <input type="checkbox"/> Aula Expositiva, <input type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input checked="" type="checkbox"/> Prova.
2ª PARTE – CONTROLADORIA: CONCEITOS E APLICAÇÕES		
10	20/10	A Natureza dos Sistemas de Controle Gerencial <input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova. Livro-Texto: Sistemas de Controle Gerencial – Anthony & Govindarajan – Cap 1. Leitura adicional (obrigatória): <ul style="list-style-type: none"> • Ahrens T, Chapman CS. Theorising practice in management accounting research. In: Chapman CS, Hopwood AG, Shield MD, editors. Handbook of management accounting research. Elsevier Ltd.; 2006. • Birnberg, J., Luft, J, Shields, M. Psychology Theory in Management Accounting Research. In: Chapman CS, Hopwood AG, Shield MD, editors. Handbook of management accounting research. Elsevier Ltd.; 2006. • Bromwich, M. Economics in Management Accounting. In: Chapman CS, Hopwood AG, Shield MD, editors. Handbook of management accounting research. Elsevier Ltd.; 2006. • Miller, P. Management Accounting and Sociology. In: Chapman CS, Hopwood AG, Shield MD, editors. Handbook of management accounting research. Elsevier Ltd.; 2006. • Chenhall, R. Theorizing Contingencies in Management Control Systems Research. In: Chapman CS, Hopwood AG, Shield MD, editors. Handbook of management accounting research. Elsevier Ltd.; 2006. • Lambert, R. Agency Theory and Management Accounting. In: Chapman CS, Hopwood AG, Shield MD, editors. Handbook of management accounting research. Elsevier Ltd.; 2006. • Burns, J.; Scapens, R. W. Conceptualizing management accounting change: an institutional framework, <i>Management Accounting Research</i>, 11, 3-25, 2000. • Vosselman, E. Towards horizontal archetypes of management control: A transaction cost economics perspective. <i>Management Accounting research</i>. 13 (1), pp. 131-148, 2002.
11	27/10	Alinhamento Estratégico <input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova. Livro-Texto: Sistemas de Controle Gerencial – Anthony & Govindarajan – Cap 2/3.

		<p>Leitura adicional (obrigatória):</p> <ul style="list-style-type: none"> • Simons, R. Performance Measurement & Control Systems for Implementing Strategy. Prentice Hall, New Jersey. 2000. (cap. 2) • Van der Stede, W. A., Chow, C. W., & Lin, T. W. (2006) Strategy, choice of performance measures, and performance. Behavioral research in accounting, 18(1), 185-205. • Chenhall, R. Langfield-Smith, K. Relationship between strategic priorities, management techniques and management accounting: an empirical investigation using system approach. Accounting, Organizations and Society, Vol. 23, No. 3, pp. 243-264, 1998 . <p>Seminário:</p> <ol style="list-style-type: none"> 1. Roslender, R.; Hart, S. In search of strategic management accounting: theoretical and field study perspectives. Management Accounting Research 14 (2003) 255–279
12	03/11	<p>Descentralização</p> <p><input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova.</p> <p>Livro-Texto: Sistemas de Controle Gerencial – Anthony & Govindarajan – Cap 4 a 7.</p> <p>Leitura adicional (obrigatória):</p> <ul style="list-style-type: none"> • Gox, R.; Schiller, U. An Economic Perspective on Transfer Pricing. In: Chapman CS, Hopwood AG, Shield MD, editors. Handbook of management accounting research. Elsevier Ltd.; 2006. • Spekle, R. Explaining management control structure variety: a transaction cost economics perspective. Accounting, Organizations and Society, Elsevier, 26(4-5), pp.419-441, 2001. • Herbert, I.; Seal, W. Shared services as a new organisational form: Some implications for management accounting. The British Accounting Review 44 (2012) 83–97 • Jan van Helder, G. van der Meer-Kooistra, J. Scapens, R. Co-ordination of internal transactions at Hoogovens steel: struggling with the tension between performance-oriented business units and the concept of an integrated company. Management Accounting Research, 2001, 12, 357–386 • Abernethy, M.; Bouwens, J.; van Lent, L. Determinants of control system design in divisionalized firms. The Accounting Review, v. 79 (3), 2004. <p>Seminário:</p> <ul style="list-style-type: none"> • Indjejikian, R.; Matejka, M. Accounting Decentralization and Performance Evaluation of Business Unit Managers. The Accounting Review. Vol. 87, No. 1 2012 pp. 261–290.
13	10/11	<p>Planejamento e Controle</p> <p><input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova.</p> <p>Livro-Texto: Sistemas de Controle Gerencial – Anthony & Govindarajan – Cap 8/9</p> <p>Leitura adicional (obrigatória):</p> <ul style="list-style-type: none"> • Covaleski, M.; Evans, J.; Luft, L.; Shields, M. Budgeting Research: Three Theoretical Perspectives and Criteria for Selective Integration. In: Chapman CS, Hopwood AG, Shield MD, editors. Handbook of management accounting research. Elsevier Ltd.; 2006. • Haka, S. A Review of the Literature on Capital Budgeting and Investment Appraisal: Past, Present, and Future Musings. In: Chapman CS, Hopwood AG, Shield MD, editors. Handbook of management accounting research. Elsevier Ltd.; 2006. • Langfield-Smith, K. A Review of Quantitative Research in Management Control Systems and Strategy. In: Chapman CS, Hopwood AG, Shield MD, editors. Handbook of management accounting research. Elsevier Ltd.; 2006. • Merchant, K. Budgeting and the propensity to create budget slack. Accounting, Organizations and Society. Volume 10, Issue 2, 1985, Pages 201–210. <p>Seminário:</p> <ul style="list-style-type: none"> • Van der Stede, W. The relationship between two consequences of budgetary controls: budget slack creation and managerial short-term orientation. Accounting, Organizations and Society 25 (2000) 609-622.
14	17/11	<p>Avaliação de Desempenho</p> <p><input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova.</p> <p>Livro-Texto: Sistemas de Controle Gerencial – Anthony & Govindarajan – Cap 10/11</p> <p>Leitura adicional (obrigatória):</p> <ul style="list-style-type: none"> • Simons, R. Performance Measurement & Control Systems for Implementing Strategy. Prentice Hall, New Jersey. 2000. (cap. 9) • Libby, T.; Salterio, S.; Webb, A. The Balanced Scorecard: The Effects of Assurance and Process Accountability on Managerial Judgment. The Accounting review, Vol. 79, No. 4 2004 pp. 1075-1094. • Chenhall, R.; Langfield-Smith, K. Factors influencing the role of management accounting in the development of performance measures within organizational change programs. Management Accounting Research, Volume 9, Issue 4, December 1998, Pages 361–386. • Hartmann, F. The appropriateness of RAPM toward the further development of theory. Accounting, Organizations and Society, Volume 25, Issues 4–5, May 2000, Pages 451–482 • Rajan, M. V. & Reichelstein, S. (2009). Objective versus subjective indicators of managerial performance. The Accounting Review, 84 (1), 209–237. <p>Seminário:</p> <ul style="list-style-type: none"> • Lau, C.; Wong, K.; Eggleton, I. Fairness of performance evaluation procedures and job satisfaction the role of outcome-based and non-outcome-based effects. Accounting and Business Research, V. 38 (2), pp: 121-135, 2008.

15	24/11	<p>Incentivos</p> <p><input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova.</p> <p>Livro-Texto: Sistemas de Controle Gerencial – Anthony & Govindarajan – Cap 12</p> <p>Leitura adicional (obrigatória):</p> <ul style="list-style-type: none"> Besanko, D.; Dranove, D.; Shanley, M.; Schaefer, S. A Economia da Estratégia. Bookman Editora, 1 de jan de 2009. (CAP 3) Simons, R. Performance Measurement & Control Systems for Implementing Strategy. Prentice Hall, New Jersey. 2000. (cap. 11) Gibbs, M. (2008). Discussion of nonfinancial performance measures and promotion-based incentives. <i>Journal of Accounting Research</i>, 46(2), 333-340. Bouwens, J. & van Lent, L. (2006). Performance measure properties and the effect of incentive contracts. <i>Journal of Management Accounting Research</i>, 18, 55-75. <p>Seminário:</p> <ul style="list-style-type: none"> Gibbs, M., Merchant, K. A., van der Stede, W. A. & Vargus, M. E. (2004). Determinants and effects of subjectivity in incentives. <i>The Accounting Review</i>, 79(2), 409-436.
16	01/12	<p>Cost Management</p> <p><input checked="" type="checkbox"/> Aula Expositiva, <input checked="" type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input type="checkbox"/> Prova.</p> <p>Leitura obrigatória:</p> <ul style="list-style-type: none"> Anderson, S. Managing Costs and Cost Structure throughout the Value Chain: Research on Strategic Cost Management. In: Chapman CS, Hopwood AG, Shield MD, editors. <i>Handbook of management accounting research</i>. Elsevier Ltd.; 2006. Ansari, S.; Bell, J.; Okano, H. Target Costing: Uncharted Research Territory. In: Chapman CS, Hopwood AG, Shield MD, editors. <i>Handbook of management accounting research</i>. Elsevier Ltd.; 2006. Gosselin, M. A Review of Activity-Based Costing: Technique, Implementation, and Consequences. In: Chapman CS, Hopwood AG, Shield MD, editors. <i>Handbook of management accounting research</i>. Elsevier Ltd.; 2006. <p>Seminário</p> <ul style="list-style-type: none"> Pizzini, M. The relation between cost-system design, managers' evaluations of the relevance and usefulness of cost data, and financial performance: an empirical study of US hospitals. <i>Accounting, Organizations and Society</i> 31 (2006) 179-210
17	08/12	<p>PROVA 2</p> <p><input type="checkbox"/> Aula Expositiva, <input type="checkbox"/> Discussão dos textos, <input type="checkbox"/> Apresentação de alunos, <input type="checkbox"/> Exercícios, <input checked="" type="checkbox"/> Prova.</p>

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