

PLANO DE ENSINO

Curso: Mestrado Profissional em Controladoria e Finanças

Área de Concentração: Controladoria, Contabilidade Financeira e Finanças

Disciplina: Tópicos de gestão e mensuração de custos

Carga horária: 45h

Créditos: 3

Professor responsável: Wellington Rocha

Ementa

Taxionomia dos propósitos de uso das informações de custos. Tipos de decisões táticas e estratégicas apoiadas por informações gerenciais de custos. Fatores determinantes da estrutura de custos das organizações. Efeitos comportamentais das alocações de custos. Temas recentes na literatura de custos. Casos envolvendo tomada de decisão com base em custos.

Objetivo

Nesta disciplina os participantes são encorajados a produzir, desenvolver e solidificar conhecimentos de mensuração, informação e gestão de custos e resultados, buscando novos insights, adotando postura crítica em relação ao material bibliográfico analisado. Pretende-se que, ao final da disciplina, os participantes tenham adquirido uma visão ampla e uma compreensão sobre como os custos podem ser mensurados para gerar informações que possibilitem às empresas conquistar e manter vantagens competitivas sustentáveis.

Metodologia de ensino-aprendizagem

Espera-se que os participantes desenvolvam pesquisa bibliográfica, realizem leitura prévia, participem ativamente dos debates e resolvam todos os exercícios e estudos de casos.

Os temas devem ser abordados sempre sob a ótica da trilogia *mensuração, informação e tomada de decisão*, contemplando aspectos conceituais (*o que é*), procedimentais (*como se faz: cálculo, modelo de relatório etc.*) e rol de eventos objeto de decisão (*por que existe e para que serve*).

As menções, citações e referências bibliográficas devem obedecer, em geral, salvo exceções, à seguinte ordem hierárquica de valor:

- a) Artigos publicados em periódicos científicos de primeira linha.
- b) Teses de doutorado e dissertações de mestrado.
- c) Artigos apresentados em eventos científicos de primeira linha.
- d) Livros, no idioma original.
- e) Livros traduzidos.
- f) Citação de citação.

A cada menção, citação ou referência relevante, os participantes devem deixar claro, explicitamente, se concordam ou discordam da ideia do autor citado e explicar por que. Excepcionalmente podem, simplesmente, dizer que aceitam a ideia como premissa para prosseguir na sua análise.

No que se refere às discussões e desempenho nos debates, deve ser levado em conta que:

- a) Espera-se que os participantes pesquisem e identifiquem referências bibliográficas adicionais, mais atuais que as inicialmente fornecidas.
- b) Deve-se adotar abordagem sistêmica e a ideia de conhecimento em rede, não necessariamente linear, relacionando uns temas com outros – precedentes ou não.

Conteúdo e Cronograma

Aulas	Datas	Temas	Casos
1.	07/10/2020	Estratégia, competitividade e gestão de custos. Casos de sucesso. Propósitos de uso das informações gerenciais de custos. Tipos de decisão com suporte de custos.	Não há
2.	14/10/2020	Determinantes de custos.	Não há
3.	21/10/2020	Alocação de custos e implicações de agência (aspectos comportamentais).	World Imports
4.	28/10/2020	Custeio por Atividades Baseado no Tempo (TDABC).	A definir
5.	04/11/2020	Variação assimétrica de custos (Sticky costs).	A definir
6.	11/11/2020	Relevância da informação de custos (1/3).	Cable Vision
7.	18/11/2020	Relevância da informação de custos (2/3).	Car Maker
8.	25/11/2020	Relevância da informação de custos (3/3).	Tipton

Dinâmica das Aulas:
(According to Project Discovery Program)

- a) To succeed in this course, you will need to invest a great deal of time and energy.
- b) Success in this course requires reading before class; if you don't, discussions will be incomprehensible and you won't be able to meaningfully participate in that discussion.
- c) To succeed in this course, you must be an active learner. You need to analyze the readings on your own, subsequently interact with us and with your colleagues in the course, and thoughtfully prepare assignments. In addition, you will state and support your proposed solution and delineate why you believe your solution is better than others that are possible.
- d) Class sessions will be devoted to discussion of examples and the assigned cases and problems. Given the emphasis on discussion, it is your responsibility to come to class with the assignment for the day completed.
- e) Since so much of the learning in this class takes place through discussion and debate, attendance is necessary to your success – it's impossible to contribute to or

to benefit from others if you're not in class. However, do not confuse participation with attendance.

- f) You're given assignments for which you must use critical work skills (e.g., speaking in class, working in groups).
- g) Practicing effective written and oral communication, both individually and within groups.
- h) The development of your ability to explain, discuss and constructively debate different problems may be one of the most important skills advanced in this course. While we recognize that those who are shy or reluctant to participate in class discussions will be penalized in this portion of their grade, it's a reality that such traits can be penalized in the workplace.
- i) You are required to make good contributions in class sessions over the course.

Critério de avaliação

Students will be evaluated based on their performance on the following factors:

Categories	Description	Percent of total
Case-based activities	In class and homework problems	50%
Participation	Instructor evaluation of in-class participation	25%
Preparation for classes	Advanced reading	25%
Total score possible		100%

Participation (Project Discovery methodology)

You will receive evaluations from the teachers. These ratings will not be adjusted in any manner. These evaluations will be completed one time over the course of the period. The criterion the teacher will use to evaluate you are:

- a) **Outstanding Contributor:** This person is thoroughly prepared for our group work. Ideas offered are usually substantive, provide good insights and sometimes also provide direction for our group. If this person were not a member of our group, the quality of our work would be diminished significantly. **Grade: 9.0 to 10.0.**

- b) **Good Contributor:** This person is generally well prepared for our group work. Ideas offered are usually substantive, generally provide useful insights, and occasionally offer a new direction for our group to consider. If this person were not a member of our group, the quality of our work would be diminished. **Grade: 6.0 to 8.9.**
- c) **Marginal Contributor:** This person's preparation for our group work is minimal. Ideas offered are occasionally substantive, but seldom provide clear insights or offer new directions for our group to consider. If this person were not a member of our group, the quality of our work would be diminished only slightly if at all. **Grade: 4.0 to 5.9.**
- d) **Non-participant:** This person has attended our group meetings, but has contributed little or nothing. If this person were not a member of our group, the quality of our work would be unchanged. **Grade: 0.1 to 3.9.**
- e) **Disruptive Contributor:** This person's preparation for our group work is inadequate. Ideas offered are rarely substantive; provide few, if any, insights; and never offer a constructive direction for our group to consider. Contributions are generally obscure, confused, and indicate a lack of familiarity with the facts of the case under discussion. If this person were not a member of our group, valuable time would be saved. **Grade: 0.0.**

Some characteristics of effective class participation include:

- a) Are the points that are made substantive and relevant to the discussion in terms of increasing everyone's understanding, or are they merely regurgitation of facts? Do the comments provide useful insights?
- b) Do the comments take into consideration the ideas offered by others earlier in the class, or are the points isolated and disjointed? Do they reflect good listening, interpretative and integrative skills?
- c) Do the comments show evidence of a thorough reading and analysis of the required readings/cases and of prior class information?
- d) Does the person distinguish among different kinds of data (facts vs. opinions vs. assumptions) and provide reasonable substantiation of arguments?
- e) Do the comments take the discussion into a new and relevant direction, but with a regard for the current flow of the discussion?
- f) Is there a willingness to test new ideas or share uncertainties, or are all comments "cautious" or "safe?"
- g) Does the person interact with classmates in a courteous manner?

You're not required to contribute to each and every class session. You are required to make good contributions in multiple class sessions in order to earn a good score for your class participation grade, and you'll need to make good contributions consistently over the course in order to earn a high score. Some of the best contributors in the past have been those who participated in only some sessions, but their contributions were truly insightful and persuasive – quality, not quantity.

Since so much of the learning in this course takes place through discussion and debate, attendance is necessary to your success – it's impossible to contribute to or to benefit from others if you're not in class. However, perfect but passive attendance is not sufficient for your success and it will not ensure you a passing participation grade. In short, don't confuse participation with attendance.

Bibliografia por Aula

Aula #1

PROPÓSITOS DE USO DAS INFORMAÇÕES GERENCIAIS DE CUSTOS

1. PINZAN, A. F. *Métodos de custeio e seus propósitos de uso: análise por meio de estudo de casos. Dissertação (Mestrado em Contabilidade) – Faculdade de Economia, Administração e Contabilidade, Universidade de São Paulo, São Paulo, 2013.*
2. MARTINS, E. & ROCHA, W. *Métodos de custeio comparados. Atlas, 2015; Capítulo 1.*

Aula #2

DETERMINANTES DE CUSTOS

3. COSTA, S.A. *Análise de custos de concorrentes. Dissertação (Mestrado em Contabilidade) – Faculdade de Economia, Administração e Contabilidade, Universidade de São Paulo, São Paulo, 2011.*

Aula #3:

ALIOCAÇÃO DE CUSTOS E IMPLICAÇÕES DE AGÊNCIA

4. ZIMMERMAN, J.L. "Accounting for Decision Making and Control". Chapter #7.

Aula #4:

CUSTEIO POR ATIVIDADES BASEADO NO TEMPO (TDABC)

5. Afonso, P., & Santana, A. (2016). Application of the TDABC model in the logistics process using different capacity cost rates. *Journal of Industrial Engineering and Management*, 9(5). <https://doi.org/10.3926/jiem.2086>
6. Fogaca, M. T., & Stroparo, T. R. (2017). Custos e resultados da produção de móveis: uma análise comparativa entre os métodos integral e TDABC. *ADM - Congresso Internacional de Administração*, 1–10. Ponta Grossa, Paraná.

7. Kaplan, R. S., & Anderson, S. R. (2004). Time-Driven Activity-Based Costing. *Harvard Business Review*, 82(22), 131:8.
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9. Souza, A. A. De, Avelar, E. A., Boina, T. M., & Raimundini, S. L. (2010). Análise Da Aplicabilidade Do Time-Driven Activity-Based Costing Em Empresas De Produção Por Encomenda. *Revista Universo Contábil*, 6(1), 67–84. <https://doi.org/10.4270/ruc.2010104>

Aula #5:

VARIAÇÃO ASSIMÉTRICA DE CUSTOS (STICKY COSTS)

10. Anderson, M. C., Banker, R. D. & Janakiraman, S. N. (2003). Are selling, general, and administrative costs “sticky”? *Journal of Accounting Research*, 41, 47-63. <https://doi.org/10.1111/1475-679X.00095>.
11. Anderson, M. C., Banker, R. D., Huang, R., & Janakiraman, S. N. (2007). Cost behavior and fundamental analysis of SG&A costs. *Journal of Accounting, Auditing & Finance*, 22(1), 1–28. <https://doi.org/10.1177/0148558X0702200103>
12. Anderson, S. W. & Lanen, W. N. (2009). *Understanding cost management: what can we learn from the evidence on 'sticky costs'*? (Working Paper). Recuperado de <https://dx.doi.org/10.2139/ssrn.975135>
13. Balakrishnan, R., Labro, E., & Soderstrom, N. (2010). *Cost structure and sticky costs* (Working Paper). Recuperado de https://econ.au.dk/fileadmin/site_files/filer_oekonomi/subsites/DCAF/konferencer/Labro.pdf
14. Balakrishnan, R., Petersen, M. J., & Soderstrom, N. S. (2004). Does capacity utilization affect the “stickiness” of cost? *Journal of Accounting, Auditing & Finance*, 19(3), 283–300. <https://doi.org/10.1177/0148558X0401900303>
15. Banker, R. D., Byzalov, D. & Plehn-Dujowich, J. M. (2010). *Sticky cost behavior: theory and evidence*. (Working Paper). Recuperado de <https://dx.doi.org/10.2139/ssrn.1659493>
16. Chen, C. X., Lu, H., & Sougiannis, T. (2012). The agency problem, corporate governance, and the asymmetrical behavior of selling, general, and administrative costs.

Contemporary Accounting Research, 29, 252–282. <https://doi.org/10.1111/j.1911-3846.2011.01094.x>

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Aulas #6, 7 e 8

RELEVÂNCIA DA INFORMAÇÃO DE CUSTOS

35. HILTON, R. W. "Managerial Accounting: Creating Value in a Dynamic Business Environment". The McGraw-Hill Companies, Inc., 2011.