



**SYLLABUS**

<b>COURSE DESCRIPTION</b>	
Type of the course: ( x ) Normal ( ) Teaching Assistant (TA) ( ) Thesis/Dissertation	
Course Title: Organizational Planning and Control	
Periodicity: ( x ) Annual ( ) Semestral ( ) Sporadic	
Academic term: Trimester	

<b>WORKLOAD</b>		
Workload: 60-hour course		Credits: 4
Theoretical: (1 credit = WL 15)	Research: (1 credit = WL 15)	Theoretical-empirical: (2 credits = WL 30)
Academic Degree: ( ) Master ( ) PhD ( x ) Master and PhD		
Course Type:		
Master: ( x ) Elective - ( ) Compulsory		Doctorate: ( x ) Elective - ( ) Compulsory

<b>COURSE INSTRUCTOR</b>

<b>AREA OF CONCENTRATION / LINE OF RESEARCH</b>
<b>Research Area:</b> Controllershhip and Governance
<b>Research Line:</b> Management Control and Performance Evaluation

<b>COURSE PURPOSE</b>
a) Knowledge – foster the deepening knowledge of theories, principles, fundamentals, procedures and instruments that consubstantiate organizational planning and control;
b) Skills – develop the student's intellectual abilities to understand the theoretical foundations of organizational planning and control and to critically reflect on the process of their application; and
a) Attitude – motivate the student to carry out research in the area of organizational planning and control and disseminate them in scientific events and publications in periodicals.

<b>COURSE DESCRIPTION</b>
Theories, principles, fundamentals and procedures of organizational planning and control. Control instruments that comprise the elements treated in the strategic plan and specified in the organizational budget. Implications in the organizational environment: process of adaptation, culture, power relations, routines and organizational objectives.

<b>COURSE CONTENT</b>
1. Management models: structural characteristics of division of labor, specialization of the task, standardization of routines and centralization of the decision-making process.
2. Fundamentals and procedures of organizational planning and control.
3. Strategic planning and long-term goals.
4. Budget plan and control: planning and control instruments; purpose of the budget; budget development, abandonment and improvement.
5. Theories applied to organizational planning and control.
6. Economic perspective: budget-based contracts, informational asymmetry, budget slack, budget variations, goal setting.
7. Psychological perspective: budget participation, budget emphasis, rewards, organizational commitment, uncertainty about tasks, managerial performance.
8. Sociological perspective: adaptation process, organizational culture, power relations, institutionalization, routines

<b>METHODOLOGY</b>
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Lectures, seminars, group and individual work.

#### GRADING POLICY

Class participation (20%); compliance with mandatory activities and readings (40%); completion work (40%).

#### MAIN REFERENCES

BHIMANI, A.; SIVABALAN, P.; SOONAWALLA, K. A study of the linkages between rolling budget forms, uncertainty and strategy. **The British Accounting Review**, v. 50, n. 3, p. 306-323, 2018.

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COVALESKI, M. et al. Budgeting research: three theoretical perspectives and criteria for selective integration. In: **Handbooks of management accounting research**, v. 2, p. 587-624, 2006.

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DERFUSS, K. Reconsidering the participative budgeting-performance relation: a meta-analysis regarding the impact of level of analysis, sample selection, measurement, and industry influences. **The British Accounting Review**, v. 48, n. 1, p. 17-37, 2016.

DOUTHIT, J.; MAJERCZYK, M. Subordinate perceptions of the superior and agency costs: theory and evidence. **Accounting, Organizations and Society**, v. 78, p. 101057, 2019.

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