



SYLLABUS

COURSE DESCRIPTION	
Type of the course: <input checked="" type="checkbox"/> Normal <input type="checkbox"/> Teaching Assistant (TA) <input type="checkbox"/> Thesis/Dissertation	
Course Title: Accounting and Governance	
Periodicity: <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Semestral <input type="checkbox"/> Sporadic	
Academic term: Trimester	

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

COURSE INSTRUCTOR

AREA OF CONCENTRATION / LINE OF RESEARCH
Research Area: Controllership and Governance
Research Line: Financial Accounting and Governance

COURSE PURPOSE
<p>a) Knowledge – provide the student with knowledge about the relationship between accounting concepts and governance practices in organizations;</p> <p>b) Skills – develop critical skills and questioning about accounting concepts and governance practices in organizations; and</p> <p>a) Attitude – motivate the student to overcome the comfort zone on accounting knowledge and stimulate him to face situations beyond those already studied by several authors</p>

COURSE DESCRIPTION
Accounting and governance. Objectives of accounting and governance practices. Application of accounting and governance in organizations. Development of accounting and governance practices. Interaction of accounting and governance practices with finance, economics, sociology and applied social sciences.

COURSE CONTENT
<ol style="list-style-type: none"> 1. Accounting and Governance. 2. Corporate Governance and Agency Theory. 3. Corporate Governance in Brazil and the world. 4. Protection of minority shareholders. 5. Arbitration of corporate governance. 6. Governance practices: <i>Disclosure, Accountability, Compliance, Fairness and Ethics</i>. 7. The Organisation for Economic Co-operation and Development (OCDE) Principles and governance in the organization. 8. Code of Best Practices of The Brazilian Institute of Corporate Governance (IBGC) and corporate governance. 9. Involvement of <i>Lei Sarbanes-Oxley Act (SOX)</i> to corporate governance.

METHODOLOGY
Discussions of the topics with the active participation of the students. Discussion of corporate news from Brazilian and foreign companies. Additions of bibliographies by students are essential. Seminars on relevant points of the discipline.



GRADING POLICY

Contributions to participation/discussions in the classroom (30%). Seminars: Presentation and Debate (30%). Elaboration and presentation of a research project with: contextualization, problem, justification, theoretical foundations and hypotheses, and methodological procedures (population, sample, variables, tested model and analysis procedures) (40%).

MAIN REFERENCES

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OTHER REFERENCES

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ENGEL, Ellen; HAYES, Rachel M.; WANG, Xue. The Sarbanes–Oxley Act and firms' going-private decisions. **Journal of Accounting and Economics**, v. 44, n. 1-2, p. 116-145, 2007.

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