

UNIVERSIDADE FEDERAL DO RIO GRANDE  
INSTITUTO DE CIÊNCIAS ECONÔMICAS, ADMINISTRATIVAS E CONTÁBEIS  
PROGRAMA DE PÓS-GRADUAÇÃO EM CONTABILIDADE - PPGCont  
DISCIPLINA: **Controle Gerencial**

**EMENTA:** Concepção de contabilidade gerencial e financeira. Contabilidade gerencial, controle gerencial e controladoria. Estado da arte da área de controle gerencial. Diferentes necessidades na área de pesquisa. Questões qualitativas e estruturais do sistema de informações gerenciais. Modelos de controle gerencial. Estrutura de atributos de controle gerencial. Teorias de base que sustentam a pesquisa na área (teoria da agência, teoria da estruturação, resources based view, teoria da contingência, abordagem da configuração, teoria institucional, behavioral accounting, poder no ambiente de controle gerencial, teoria dos stakeholders, grounded theory).

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