PROGRAMA DE DISCIPLINA

RCC 4113
CONTABILIDADE FINANCEIRA

SEMESTRE: 2/2012
TERÇAS-FEIRAS: 08:00 - 12:00 HORAS

Docentes Responsáveis e Ministrantes:
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JUSTIFICATIVA E OBJETIVO

A disciplina se justifica pelos seguintes motivos: i) oferecer oportunidades de pesquisa relacionadas à identificação de motivos e fatores (institucionais, econômicos, comportamentais etc.) que explicam como e porque pessoas, entidades e instituições regulam e são reguladas, cumprem ou não a regulação, e como e porque processam informações contábeis para tomada de decisão; ii) pesquisas relacionadas à recente mudança normativa contábil brasileira ainda são incipientes, não abrangentes e pouco explicativas; iii) todo egresso do PPGCC necessariamente precisa ter uma razoável noção das normas de contabilidade societária atualmente vigentes no Brasil.

O objetivo principal da disciplina é expor o aluno às diversas teorias que suportam pesquisas relacionadas à regulação, elaboração e utilização de informações da contabilidade financeira. O objetivo secundário, porém não inferior, é promover oportunidade de pesquisa sobre a adoção das IFRS o Brasil.

Observação importante:

A disciplina demanda conhecimento mínimo de Contabilidade Societária e Finanças Corporativas. A disciplina é conduzida com a leitura de normativos contábeis, artigos e capítulos de livros que tratam de desenvolvimento conceitual e aplicado da Contabilidade Financeira. Tais artigos envolvem técnicas, metodologias de pesquisa e teorias estudadas nas disciplinas RCC4111 Metodologia de Pesquisa Aplicada à Contabilidade e Controladoria e RCC4112 Teoria da Contabilidade e Controle. A maioria da literatura da disciplina é na língua inglesa, baseada em periódicos internacionais. A orientação da disciplina é pragmática-funcionalista, englobando diversas orientações teóricas e normativas, 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 pelo professor, incluindo discussões dos projetos propostos pelos alunos.

EMENTA

Normas Internacionais de Contabilidade (IFRS); Teoria e Mensuração do Lucro Empresarial; Pesquisas em Contabilidade Financeira; Informação Contábil e Mercado de Capitais.

AVALIAÇÃO

	Atividade	Peso	Obs.
☒	1ª Prova Conceitual (Individual)	30 %	(1) (2)
☒	2ª Prova Conceitual (Individual)	40 %	(1) (2)
☒	Resenhas (individual)	15 %	(2)
☒	Participação	15 %	(3)

Observações:
(1) As provas são marcadas em dias diferentes das aulas.
(2) Individual.
(3) Os docentes responsáveis avaliarão a participação ativa dos alunos em sala, seja em discussões, sejam com contribuições práticas e outros.

SOBRE PRESENÇA MÍNIMA E CONDUTA EM SALA

A presença mínima obrigatória deve seguir o regimento do programa. Não é permitido o uso de notebook, celulares, palmtops ou similares em sala sem autorização do docente. 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 SOBRE ATIVIDADES

IFRS – Discussão

Poderão ser requisitadas apresentações de pesquisas e/ou aplicações práticas sobre temas específicos das IFRS. Tais trabalhos poderão ser feitos individualmente ou em grupo, conforme indicação dos docentes.

LEITURA E PESQUISA DE LITERATURA E PARTICIPAÇÃO EM AULA

A bibliografia listada em cada seção é a literatura fundamental da disciplina. Serve como um roteiro para o estudo, mas é imprescindível que o aluno busque bibliografia complementar. Todos os alunos deverão ler previamente toda a bibliografia obrigatória e pesquisar bibliografia complementar relevante. A participação ativa dos alunos nas discussões é fundamental e faz parte da avaliação do desempenho. Assiduidade e pontualidade fazem parte dessa avaliação.

RESENHAS CRÍTICAS

O aluno entregará, individualmente, sua análise (ou outra análise sob recomendação dos docentes) sobre a bibliografia a ser discutidas em aula. As resenhas críticas não são resumos e devem conter, necessariamente, pelo menos uma identificação clara para oportunidade de pesquisa (fundamentada; use os conhecimentos adquiridos nas disciplinas do 1º semestre). Devem ter uma perspectiva crítica sobre o trabalho.

É provável que outros artigos tenham que ser lidos para subsidiar a análise. As análises devem ter no mínimo 2 página completa e no máximo 4 páginas. Devem ser gerados os respectivos arquivos PDF e em seguida devem ser postadas no sistema EAD no dia a aula.

PROVA INDIVIDUAL

Serão realizadas duas provas individuais da disciplina. Serão baseados no conteúdo sobre desenvolvimento normativo, conceitual e pesquisa.

CONTEÚDO PROGRAMÁTICO

AULA	DATA	TÓPICOS E LEITURA NECESSÁRIA (◈obrigatória; ⊗resenha obrigatória; as demais são recomendadas) **Obs.: não estão explícitos nas bibliografias porém todos os CPCs correspondentes são leitura obrigatória para os respectivos tópicos.**
1	7-ago	**ASSUNTO: Introdução, Estrutura, Apresentação das Demonstrações Contábeis, Segmentos Operacionais, Políticas Contábeis** ☒ Aula Expositiva, ☒ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova. **BIBLIOGRAFIA:** ✓ **Christensen, J. Conceptual frameworks of accounting from an information perspective. (2010) Accounting and Business Research, 40 (3), pp. 287-299. ◈** ✓ **Nichols, N.B., Street, D.L. The relationship between competition and business segment reporting decisions under the management approach of IAS 14 Revised (2007) Journal of International Accounting, Auditing and Taxation, 16 (1), pp. 51-68. ◈** ✓ **Ohlson, J.A., Penman, S., Bloomfield, R., Christensen, T.E., Colson, R., Jamal, K., Moehrle, S., Previts, G., Stober, T., Sunder, S., Watts, R.L. A framework for financial reporting standards: Issues and a suggested model (2010) Accounting Horizons, 24 (3), pp. 471-485. ◈** ✓ **Robson, K. Social analyses of accounting institutions: Economic value, accounting representation and the conceptual framework (1999) Critical Perspectives on Accounting, 10 (5), pp. 615-629. ⊗** ✓ **Street, D.L., Nichols, N.B. LOB and geographic segment disclosures: An analysis of the impact of IAS 14 revised (2002) Journal of International Accounting, Auditing and Taxation, 11 (2), pp. 91-113. ⊗** Bens, D.A. Discussion of accounting discretion in fair value estimates: An examination of SFAS 142 goodwill impairments (2006) Journal of Accounting Research, 44 (2), pp. 289-296. Birt, J., Shailer, G. Forecasting confidence under segment reporting. (2011) Accounting Research Journal, 24 (3), pp. 245-267. Glover, J.C., Ijiri, Y. Revenue accounting in the age of e-commerce: A framework for conceptual, analytical, and exchange rate considerations. (2002) Journal of International Financial Management and Accounting, 13 (1), pp. 32-72. Hines, R.D. The FASB's conceptual framework, financial accounting and the maintenance of the social world (1991) Accounting, Organizations and Society, 16 (4), pp. 313-331. Laughlin, R. A conceptual framework for accounting for public-benefit entities (2008) Public Money and Management, 28 (4), pp. 247-254. Mande, V., Ortman, R. Additional analyses of recent segment disclosures of Japanese firms (2002) International Journal of Accounting, 37 (1), pp. 51-56. Paul, J.W., Largay III, J.A. Does the ""management approach"" contribute to segment reporting transparency? (2005) Business Horizons, 48 (4), pp. 303-310. Penman, S.H. Accounting for intangible assets: There is also an income statement (2009) Abacus, 45 (3), pp. 358-371. Rayman, R.A. Fair value accounting and the present value fallacy: The need for an alternative conceptual framework (2007) British Accounting Review, 39 (3), pp. 211-225. Whittington, G. Fair value and the IASB/FASB conceptual framework project: An alternative view (2008) Abacus, 44 (2), pp. 139-168.
2	14-ago	**ASSUNTO: Teoria do Lucro Empresarial** ☒ Aula Expositiva, ☐ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova. **BIBLIOGRAFIA:** ✓ **Edwards, E; Bell, P. The Theory and Measurement of Business Income. Berkeley, CA: University of California Press, 1961. Caps. I ao IV ◈**

3	21-ago	**ASSUNTO: Valor Justo e Impairment** ☒ Aula Expositiva, ☒ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova. **BIBLIOGRAFIA:** ✓ **Bens, D., Heltzer, W. , Segal, B. The information content of goodwill impairments and SFAS 142 (2011) Journal of Accounting, Auditing and Finance, 26 (3), pp. 527-555.** ✓ **Bloom, M. Accounting for goodwill (2009) Abacus, 45 (3), pp. 379-389.** ✓ **Rayman, R.A. Fair value accounting and the present value fallacy: The need for an alternative conceptual framework (2007) British Accounting Review, 39 (3), pp. 211-225.** ◈ ✓ **Whittington, G. Fair value and the IASB/FASB conceptual framework project: An alternative view (2008) Abacus, 44 (2), pp. 139-168.** ◈ Abughazaleh, N.M.a , Al-Hares, O.M.b , Roberts, C.c Accounting Discretion in Goodwill Impairments: UK Evidence (2011) Journal of International Financial Management and Accounting, 22 (3), pp. 165-204. Barth, M., Taylor, D. In defense of fair value: Weighing the evidence on earnings management and asset securitizations (2010) Journal of Accounting and Economics, 49 (1-2), pp. 26-33. Beatty, A. , Weber, J. Accounting discretion in fair value estimates: An examination of SFAS 142 goodwill impairments (2006) Journal of Accounting Research, 44 (2), pp. 257-288. Bens, D.A. Discussion of accounting discretion in fair value estimates: An examination of SFAS 142 goodwill impairments (2006) Journal of Accounting Research, 44 (2), pp. 289-296. Cairns, D., Massoudi, D., Taplin, R., Tarca, A. IFRS fair value measurement and accounting policy choice in the United Kingdom and Australia (2011) British Accounting Review, 43 (1), pp. 1-21. Chen, S. , Wang, Y. , Zhao, Z. Regulatory incentives for earnings management through asset impairment reversals in China (2009) Journal of Accounting, Auditing and Finance, 24 (4), pp. 589-620. Cottell Jr., P.G. Shreffler stores accounting issues related to consumer receivables, asset impairment, and discontinued operations: A problem-based learning unfolding problem (2010) Issues in Accounting Education, 25 (4), pp. 775-787. Dickinson, V., Kimmel, P., Warfield, T. Bioscience company: Accounting for idle plant assets (2011) Issues in Accounting Education, 26 (1), pp. 155-162. Jarva, H. Do firms manage fair value estimates? an examination of SFAS 142 goodwill impairments (2009) Journal of Business Finance and Accounting, 36 (9-10), pp. 1059-1086. Kumarasiri, J. , Fisher, R. Auditors' perceptions of fair-value accounting: Developing country evidence (2011) International Journal of Auditing, 15 (1), pp. 66-87. Lapointe-Antunes, P. , Cormier, D. , Magnan, M. Value relevance and timeliness of transitional goodwill-impairment losses: Evidence from Canada (2009) International Journal of Accounting, 44 (1), pp. 56-78. Rashad Abdel-Khalik, A. Fair Value Accounting and Stewardship [Comptabilitéà la juste valeur et gérance] (2010) Accounting Perspectives, 9 (4), pp. 253-269. Wang, K.J. Negotiating a fair value under accounting uncertainty: A laboratory experiment (2010) Behavioral Research in Accounting, 22 (1), pp. 109-134.
4	28-ago	**ASSUNTO: Imobilizado, Arrendamentos, Intangíveis, Propriedades para Investimento, Ativos Biológicos, Ativos não Circulantes Mantidos para Venda** ☒ Aula Expositiva, ☒ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova. **BIBLIOGRAFIA:** ✓ **Ferguson, I., Leech, J. Forest valuation and the AASB 141 accounting standard (2007) Australian Forestry, 70 (2), pp. 125-133.** ◈ ✓ **Herrmann, D., Saudagaran, S.M., Thomas, W.B. The quality of fair value measures for property, plant, and equipment (2006) Accounting Forum, 30 (1), pp. 43-59.** ◈ ✓ **Skinner, D.J. Accounting for intangibles - A critical review of policy recommendations (2008) Accounting and Business Research, 38 (3), pp. 191-204.** ✓ **Wyatt, A. Accounting recognition of intangible assets: Theory and evidence on economic determinants (2005) Accounting Review, 80 (3), pp. 967-1003.** Cheng, M.-Y. , Hsiao, T.-Y., Lin, J.-Y. Categorizing intangible assets: Are the new accounting standards consistent with practice? (2008) International Journal of Services and Standards, 4 (2), pp. 194-216. Córcoles, Y.R. Towards the convergence of accounting treatment for intangible assets (2010) Intangible Capital, 6 (2), pp. 185-201. Dedman, E. , Mouselli, S. , Shen, Y. , Stark, A.W. Accounting, intangible assets, stock market activity, and measurement and disclosure policy - Views from the U.K. (2009) Abacus, 45 (3), pp. 312-341." Diehl, K.A. Cost or fair value: FTSE 100 response to IFRS IAS 16's choice on treatment of property, plant, and equipment and the implications for US companies (2009) European Journal of Economics, Finance and Administrative Sciences, (16), pp. 66-73. Giuseppe, B.A. , Maccarrone, P. IFRSs and accounting for intangible assets: The Telecom Italia case (2007) Journal of Intellectual Capital, 8 (2), pp. 306-328. Hunter, L. , Webster, E. , Wyatt, A. Accounting for Expenditure on Intangibles (2012) Abacus, 48 (1), pp. 104-145. Kwok, W.C.C. , Sharp, D. Power and international accounting standard setting: Evidence from segment reporting and intangible assets projects (2005) Accounting, Auditing and Accountability Journal, 18 (1), pp. 74-99. Penman, S.H. Accounting for intangible assets: There is also an income statement (2009) Abacus, 45 (3), pp. 358-371. Zéghal, D., Maaloul, A. The accounting treatment of intangibles - A critical review of the literature (2011) Accounting Forum, 35 (4), pp. 262-274.

5	11-set	**ASSUNTO: Imobilizado, Arrendamentos, Intangíveis, Propriedades para Investimento, Ativos Biológicos, Ativos não Circulantes Mantidos para Venda** ☒ Aula Expositiva, ☒ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova. **BIBLIOGRAFIA:** ✓ **Aboody, D., Barth, M.E., Kasznik, R. Revaluations of fixed assets and future firm performance: Evidence from the UK (1999) Journal of Accounting and Economics, 26 (1-3), pp. 149-178. ▯** ✓ **Argiles, J. M., Slof, E. J. New opportunities for farm accounting (2001) European Accounting Review 10 (2) pp.361-383 ▯** ✓ **Bauman, M.P., Francis, R.N. Issues in lessor accounting: The forgotten half of lease accounting (2011) Accounting Horizons, 25 (2), pp. 247-266. ▯** ✓ **De Martino, G. Considerations on the subject of lease accounting (2011) Advances in Accounting, 27 (2), pp. 355-365. ◈** ✓ **Elad, C. Fair value accounting in the agricultural sector: some implications for international accounting harmonization (2004). European Accounting Review, 13 (4), pp.621-641. ◈** ✓ **Elad C. Herbohn, K. Implementing fair value accounting in the agricultural sector (2011) The Institute of Chartered Accountants of Scotland ▯** ✓ **Lopes, A.B., Walker, M. Asset revaluations, future firm performance and firm-level corporate governance arrangements: New evidence from Brazil (2012) British Accounting Review, 44 (2), pp. 53-67. ◈** Barth, M.E., Kasznik, R., McNichols, M.F. Analyst coverage and intangible assets (2001) Journal of Accounting Research, 39 (1), pp. 1-34. Beattie, V., Goodacre, A., Thomson, S.J. International lease-accounting reform and economic consequences: The views of U.K. users and preparers (2006) International Journal of Accounting, 41 (1), pp. 75-103. Goodacre, A. Assessing the potential impact of lease accounting reform: A review of the empirical evidence (2003) Journal of Property Research, 20 (1), pp. 49-66. Knubley, R. Proposed changes to lease accounting (2010) Journal of Property Investment and Finance, 28 (5), pp. 322-327. Lyon, J. Accounting for leases: Telling it how it is (2010) Journal of Property Investment and Finance, 28 (5), pp. 328-332. Michelman, J.E., Gorman, V., Trompeter, G.M. Accounting fraud at CIT computer leasing group, Inc (2011) Issues in Accounting Education, 26 (3), pp. 569-591. Monson, D.W. The conceptual framework and accounting for leases (2001) Accounting Horizons, 15 (3), pp. 275-287. Sharp, F.C. The effects of governmental accounting methods on asset-acquisition decisions: A theoretical model and three case studies (1985) Journal of Accounting and Public Policy, 4 (4), pp. 251-276.
6	18-set	**ASSUNTO: Equivalência Patrimonial, Joint Ventures, Combinação de Negócios e Consolidação** ☒ Aula Expositiva, ☒ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova. **BIBLIOGRAFIA:** ✓ **Bauman, M.P. Proportionate consolidation versus the equity method: Additional evidence on the association with bond ratings (2007) International Review of Financial Analysis, 16 (5), pp. 496-507. ◈** ✓ **Lourenço, I.C., Curto, J.D. Determinants of the accounting choice between alternative reporting methods for interests in jointly controlled entities (2010) European Accounting Review, 19 (4), pp. 739-773. ◈** Bauman, M.P. The impact and valuation of off-balance-sheet activities concealed by equity method accounting (2003) Accounting Horizons, 17 (4), pp. 303-314. Morris, R.D., Gordon, I. Equity accounting adoption in regulated and unregulated settings: An empirical study (2006) Abacus, 42 (1), pp. 22-42. Richardson, A.W., Roubi, R.R., Soonawalla, K. Decline in Financial Reporting for Joint Ventures? Canadian Evidence on Removal of Financial Reporting Choice (2012) European Accounting Review, 21 (2), pp. 373-393. Stoltzfus, R.L., Epps, R.W. An empirical study of the value-relevance of using proportionate consolidation accounting for investments in joint ventures (2005) Accounting Forum, 29 (2), pp. 169-190.
7	25-set	**ASSUNTO: Equivalência Patrimonial, Joint Ventures, Combinação de Negócios e Consolidação** ☒ Aula Expositiva, ☐ Discussão dos textos, ☒ Apresentação de alunos, ☒ Exercícios, ☐ Prova. **ATIVIDADES DOS ALUNOS:** ✓ **Apresentação de exercícios didáticos** ✓ **Apresentação de exemplos reais**
	26-set	**ASSUNTO:** ☐ Aula Expositiva, ☐ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☒ Prova. **BIBLIOGRAFIA:**

8	2-out	**ASSUNTO: Fluxo de Caixa e DVA** ☒ Aula Expositiva, ☐ Discussão dos textos, ☐ Apresentação de alunos, ☒ Exercícios, ☐ Prova. **BIBLIOGRAFIA:** ✓ **Martins, E., Diniz, J. A., Miranda, G. J. Análise Avançada das Demonstrações Contábeis: Uma abordagem crítica. 2012. Ed. Atlas. Cap. 08◈** ✓ **Ohlson, J.A., Aier, J.K. On the analysis of firms' cash flows (2009) Contemporary Accounting Research, 26 (4), pp. 1091-1114. ⊗** Santos, A. dos. Demonstração contábil do valor adicionado - DVA um instrumento para medição da geração e distribuição de riqueza das empresas. São Paulo, 1999. 2 v. Tese de Livre Docência – FEA/USP Santos, A. dos. DEMONSTRAÇÃO DO VALOR ADICIONADO: Como Elaborar e Analisar a DVA. 2ª edição (2007). Ed. Atlas
9	9-out	**ASSUNTO: Passivos e Provisões** ☒ Aula Expositiva, ☒ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova. **BIBLIOGRAFIA:** ✓ **Ahmed, A.S., Duellman, S. Accounting conservatism and board of director characteristics: An empirical analysis (2007) Journal of Accounting and Economics, 43 (2-3), pp. 411-437. ◈** ✓ **Barth, M.E., Hodder, L.D., Stubben, S.R. Fair value accounting for liabilities and own credit risk (2008) Accounting Review, 83 (3), pp. 629-664. ◈** ✓ **Iatridis, G.E. Accounting disclosures, accounting quality and conditional and unconditional conservatism (2011) International Review of Financial Analysis, 20 (2), pp. 88-102. ▯** ✓ **Pae, J. Unexpected accruals and conditional accounting conservatism (2007) Journal of Business Finance and Accounting, 34 (5-6), pp. 681-704. ⊗** Ahmed, A.S., Billings, B.K., Morton, R.M., Stanford-Harris, M. The role of accounting conservatism in mitigating bondholder-shareholder conflicts over dividend policy and in reducing debt costs (2002) Accounting Review, 77 (4), pp. 867-890. Ahmed, A.S., Duellman, S. Evidence on the role of accounting conservatism in monitoring managers' investment decisions (2011) Accounting and Finance, 51 (3), pp. 609-633. Beatty, A., Petacchi, R., Zhang, H. Hedge commitments and agency costs of debt: evidence from interest rate protection covenants and accounting conservatism (2012) Review of Accounting Studies, pp. 1-39. Article in Press. Beatty, A. , Weber, J. Accounting discretion in fair value estimates: An examination of SFAS 142 goodwill impairments (2006) Journal of Accounting Research, 44 (2), pp. 257-288. Easton, P., Pae, J. Accounting conservatism and the relation between returns and accounting data (2004) Review of Accounting Studies, 9 (4), pp. 495-521. Hamberg, M., Novak, J. Accounting conservatism and transitory earnings in value and growth strategies (2010) Journal of Business Finance and Accounting, 37 (5-6), pp. 518-537. Zhao, Y., Guo, Y. The accounting conservatism, the post-earnings-announcement drift and the market efficiency (2009) 2009 International Conference on Management Science and Engineering - 16th Annual Conference Proceedings, ICMSE 2009, art. no. 5318050, pp. 1368-1376.

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ASSUNTO: Receitas

☒ Aula Expositiva, ☒ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova.

BIBLIOGRAFIA:

- ✓ **Colson, R.H., Bloomfield, R., Christensen, T.E., Jamal, K., Moehrle, S., Ohlson, J., Penman, S., Stober, T., Sunder, S., Watts, R.L. Response to the financial accounting standards board's and the international accounting standards board's joint discussion paper entitled preliminary views on revenue recognition in contracts with customers (2010) Accounting Horizons, 24 (4), pp. 689-702. ◈**
- ✓ **IASB: ED/2011/6 A revision of ED/2010/6 Revenue from Contracts with Customers◈**
- ✓ **Ohlson, J.A., Penman, S.H., Biondi, Y., Bloomfield, R.J., Glover, J.C., Jamal, K., Tsujiyama, E. Accounting for revenues: A framework for standard setting (2011) Accounting Horizons, 25 (3), pp. 577-592. ◈**
- ✓ **Schipper, K.A., Schrand, C.M., Shevlin, T., Wilks, T.J. Reconsidering revenue recognition (2009) Accounting Horizons, 23 (1), pp. 55-68. ◈**

Altamuro, J., Beatty, A.L., Weber, J. The effects of accelerated revenue recognition on earnings management and earnings informativeness: Evidence from SEC staff accounting bulletin No. 101 (2005) Accounting Review, 80 (2), pp. 373-401.

Bauman, C.C., Bauman, M.P., Das, S. Valuation consequences of regulatory changes in revenue recognition: Evidence from advertising barter sales (2010) Advances in Accounting, 26 (2), pp. 177-184.

Caylor, M.L. Strategic revenue recognition to achieve earnings benchmarks (2010) Journal of Accounting and Public Policy, 29 (1), pp. 82-95.

Conrod, J., Cumby, J. Revenue recognition: Judgment in the spotlight [La constatation des produits: PLEINS feux sur le jugement] (2005) Canadian Accounting Perspectives, 4 (2), pp. 229-242.

Dutta, S., Zhang, X.-J. Revenue recognition in a multiperiod agency setting (2002) Journal of Accounting Research, 40 (1), pp. 67-84.

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Lovata, L.M., Reed, B.J., Costigan, M.L. Revenue and expense recognition cases developed from the accounting and auditing enforcement releases (2000) Journal of Accounting Education, 18 (3), pp. 283-300.

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Svoboda, P. Lease revenue reporting on the side of lessor in connection with transfer of right to use assets (RTU) to lessee (2011) Acta Universitatis Agriculturae et Silviculturae Mendelianae Brunensis, 59 (7), pp. 403-414.

Zhang, Y. Revenue recognition timing and attributes of reported revenue: The case of software industry's adoption of SOP 91-1 (2005) Journal of Accounting and Economics, 39 (3), pp. 535-561.

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ASSUNTO: Receitas

☒ Aula Expositiva, ☒ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova.

BIBLIOGRAFIA:

- ✓ **Colson, R.H., Bloomfield, R., Christensen, T.E., Jamal, K., Moehrle, S., Ohlson, J., Penman, S., Stober, T., Sunder, S., Watts, R.L. Response to the financial accounting standards board's and the international accounting standards board's joint discussion paper entitled preliminary views on revenue recognition in contracts with customers (2010) Accounting Horizons, 24 (4), pp. 689-702. ◈**
- ✓ **IASB: ED/2011/6 A revision of ED/2010/6 Revenue from Contracts with Customers◈**
- ✓ **Ohlson, J.A., Penman, S.H., Biondi, Y., Bloomfield, R.J., Glover, J.C., Jamal, K., Tsujiyama, E. Accounting for revenues: A framework for standard setting (2011) Accounting Horizons, 25 (3), pp. 577-592. ◈**
- ✓ **Schipper, K.A., Schrand, C.M., Shevlin, T., Wilks, T.J. Reconsidering revenue recognition (2009) Accounting Horizons, 23 (1), pp. 55-68. ◈**

Altamuro, J., Beatty, A.L., Weber, J. The effects of accelerated revenue recognition on earnings management and earnings informativeness: Evidence from SEC staff accounting bulletin No. 101 (2005) Accounting Review, 80 (2), pp. 373-401.

Bauman, C.C., Bauman, M.P., Das, S. Valuation consequences of regulatory changes in revenue recognition: Evidence from advertising barter sales (2010) Advances in Accounting, 26 (2), pp. 177-184.

Caylor, M.L. Strategic revenue recognition to achieve earnings benchmarks (2010) Journal of Accounting and Public Policy, 29 (1), pp. 82-95.

Conrod, J., Cumby, J. Revenue recognition: Judgment in the spotlight [La constatation des produits: PLEINS feux sur le jugement] (2005) Canadian Accounting Perspectives, 4 (2), pp. 229-242.

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12	30-out	**ASSUNTO: Instrumentos Financeiros** ☒ Aula Expositiva, ☒ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova. **BIBLIOGRAFIA:** ✓ **Guthrie, K., Irving, J.H., Sokolowsky, J. Accounting choice and the fair value option (2011) Accounting Horizons, 25 (3), pp. 487-510. ◈** ✓ **Ishikawa, J. A social science of contemporary value-based accounting: Economic foundations of accounting for financial instruments (2005) Critical Perspectives on Accounting, 16 (2), pp. 115-136. ◈** Ahmed, A.S., Kilic, E., Lobo, G.J. Does recognition versus disclosure matter? Evidence from value-relevance of banks' recognized and disclosed derivative financial instruments (2006) Accounting Review, 81 (3), pp. 567-588. Bonaci, C.G., Matis, D., Strouhal, J. Crisis of fair value measurement? Some defense of the best of all bad measurement bases (2010) WSEAS Transactions on Business and Economics, 7 (2), pp. 114-125. Cairns, D. , Massoudi, D. , Taplin, R. , Tarca, A. IFRS fair value measurement and accounting policy choice in the United Kingdom and Australia (2011) British Accounting Review, 43 (1), pp. 1-21 Chatham, M.D., Larson, R.K., Vietze, A. Issues affecting the development of an international accounting standard on financial instruments (2010) Advances in Accounting, 26 (1), pp. 97-107. Díaz, J.M. Should full fair value model be applied to all financial instruments? Arguments and opinions [¿Se debería aplicar el valor razonable a todos los instrumentos fi nancieros? Opiniones y argumentos] (2010) Revista Espanola de Financiacion y Contabilidad, 39 (145), pp. 169-195. Goncharov, I., Van Triest, S. Do fair value adjustments influence dividend policy? (2011) Accounting and Business Research, 41 (1), pp. 51-68. Hernández, F.G.H. Another step towards full fair value accounting for financial instruments (2004) Accounting Forum, 28 (2), pp. 167-179. Kara, E. Financial analysis in public sector accounting: An example of EU, Greece and turkey (2012) European Journal of Scientific Research, 69 (1), pp. 81-89. Koonce, L., Nelson, K.K., Shakespeare, C.M. Judging the relevance of fair value for financial instruments (2011) Accounting Review, 86 (6), pp. 2075-2098. Linsmeier, T.J. Financial reporting and financial crises: The case for measuring financial instruments at fair value in the financial statements (2011) Accounting Horizons, 25 (2), pp. 409-417. Magnan, M.L. Fair value accounting and the financial crisis: Messenger or contributor? (2009) Accounting Perspectives, 8 (3), pp. 189-213. Nissim, D. Reliability of banks' fair value disclosure for loans (2003) Review of Quantitative Finance and Accounting, 20 (4), pp. 355-384. Noguchi, A. Effect of the inconsistency in accounting standards on the choice of financial instruments: The case of debt issued with stock purchase warrants and convertible debt by Japanese companies (1998) International Journal of Accounting, 33 (3), pp. 335-345. Power, M. Fair value accounting, financial economics and the transformation of reliability (2010) Accounting and Business Research, 40 (3), pp. 197-210.

13	6-nov	**ASSUNTO: Instrumentos Financeiros** ☒ Aula Expositiva, ☒ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova. **BIBLIOGRAFIA:** ✓ **Guthrie, K., Irving, J.H., Sokolowsky, J. Accounting choice and the fair value option (2011) Accounting Horizons, 25 (3), pp. 487-510.** ◈ ✓ **Ishikawa, J. A social science of contemporary value-based accounting: Economic foundations of accounting for financial instruments (2005) Critical Perspectives on Accounting, 16 (2), pp. 115-136.** ◈ Ahmed, A.S., Kilic, E., Lobo, G.J. Does recognition versus disclosure matter? Evidence from value-relevance of banks' recognized and disclosed derivative financial instruments (2006) Accounting Review, 81 (3), pp. 567-588. Bonaci, C.G., Matis, D., Strouhal, J. Crisis of fair value measurement? Some defense of the best of all bad measurement bases (2010) WSEAS Transactions on Business and Economics, 7 (2), pp. 114-125. Cairns, D. , Massoudi, D. , Taplin, R. , Tarca, A. IFRS fair value measurement and accounting policy choice in the United Kingdom and Australia (2011) British Accounting Review, 43 (1), pp. 1-21 Chatham, M.D., Larson, R.K., Vietze, A. Issues affecting the development of an international accounting standard on financial instruments (2010) Advances in Accounting, 26 (1), pp. 97-107. Díaz, J.M. Should full fair value model be applied to all financial instruments? Arguments and opinions [¿Se debería aplicar el valor razonable a todos los instrumentos fi nancieros? Opiniones y argumentos] (2010) Revista Espanola de Financiacion y Contabilidad, 39 (145), pp. 169-195. Goncharov, I., Van Triest, S. Do fair value adjustments influence dividend policy? (2011) Accounting and Business Research, 41 (1), pp. 51-68. Hernández, F.G.H. Another step towards full fair value accounting for financial instruments (2004) Accounting Forum, 28 (2), pp. 167-179. Kara, E. Financial analysis in public sector accounting: An example of EU, Greece and turkey (2012) European Journal of Scientific Research, 69 (1), pp. 81-89. Koonce, L., Nelson, K.K., Shakespeare, C.M. Judging the relevance of fair value for financial instruments (2011) Accounting Review, 86 (6), pp. 2075-2098. Linsmeier, T.J. Financial reporting and financial crises: The case for measuring financial instruments at fair value in the financial statements (2011) Accounting Horizons, 25 (2), pp. 409-417. Magnan, M.L. Fair value accounting and the financial crisis: Messenger or contributor? (2009) Accounting Perspectives, 8 (3), pp. 189-213. Nissim, D. Reliability of banks' fair value disclosure for loans (2003) Review of Quantitative Finance and Accounting, 20 (4), pp. 355-384. Noguchi, A. Effect of the inconsistency in accounting standards on the choice of financial instruments: The case of debt issued with stock purchase warrants and convertible debt by Japanese companies (1998) International Journal of Accounting, 33 (3), pp. 335-345. Power, M. Fair value accounting, financial economics and the transformation of reliability (2010) Accounting and Business Research, 40 (3), pp. 197-210.

14	13-nov	**ASSUNTO: Modelos de Ohlson e Value Relevance** ☒ Aula Expositiva, ☒ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova. **BIBLIOGRAFIA:** ✓ **Barth, M.E., Beaver, W.H., Landsman, W.R. The relevance of the value relevance literature for financial accounting standard setting: Another view (2001) Journal of Accounting and Economics, 31 (1-3), pp. 77-104. ◈** ✓ **Feltham, G. A.; Ohlson, J. A. Valuation and Clean Surplus Accounting for Operating and Financial Activities. Contemporary Accounting Research, v. 11, p. 689-731, 1995◈** ✓ **Holthausen, R.W., Watts, R.L. The relevance of the value-relevance literature for financial accounting standard setting (2001) Journal of Accounting and Economics, 31 (1-3), pp. 3-75. ◈** ✓ **Ohlson, J.A. Earnings, book values and dividends in equity valuation. Contemporary Accounting Research 11, p.661-687, 1995◈** ✓ **Wallace, W. 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15	21-nov (*)	**ASSUNTO: Modelos de Ohlson e Value Relevance** ☒ Aula Expositiva, ☒ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova. **BIBLIOGRAFIA:** ✓ **Barth, M.E., Beaver, W.H., Landsman, W.R. The relevance of the value relevance literature for financial accounting standard setting: Another view (2001) Journal of Accounting and Economics, 31 (1-3), pp. 77-104.** ◈ ✓ **Feltham, G. A.; Ohlson, J. A. Valuation and Clean Surplus Accounting for Operating and Financial Activities. Contemporary Accounting Research, v. 11, p. 689-731, 1995**◈ ✓ **Holthausen, R.W., Watts, R.L. The relevance of the value-relevance literature for financial accounting standard setting (2001) Journal of Accounting and Economics, 31 (1-3), pp. 3-75.** ◈ ✓ **Ohlson, J.A. Earnings, book values and dividends in equity valuation. Contemporary Accounting Research 11, p.661-687, 1995**◈ ✓ **Wallace, W. 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16	27-nov	**ASSUNTO: Teoria da Divulgação e Outros Assuntos** ☒ Aula Expositiva, ☒ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova. **BIBLIOGRAFIA:** ✓ **Barth, M.E. Global financial reporting: Implications for U.S. academics (2008) Accounting Review, 83 (5), pp. 1159-1179. ◈** ✓ **Barth, M.E. Valuation-based accounting research: Implications for financial reporting and opportunities for future research (2000) Accounting and Finance, 40 (1), pp. 7-31. ◈** ✓ **Barth, M.E., Landsman, W.R., Lang, M.H. International accounting standards and accounting quality (2008) Journal of Accounting Research, 46 (3), pp. 467-498. ⊗** ✓ **Ohlson, J.A. On successful research (2011) European Accounting Review, 20 (1), pp. 7-26. ◈** ✓ **Verrecchia, R. Discretionary disclosure. Journal of Accounting and Economics, v. 5, n. 3, p. 179-194, 1983. ◈** Armstrong, C.S., Barth, M.E., Jagolinzer, A.D., Riedl, E.J. Market reaction to the adoption of IFRS in Europe (2010) Accounting Review, 85 (1), pp. 31-61. Barth, M.E., Beaver, W.H., Hand, J.R.M., Landsman, W.R. Accruals, cash flows, and equity values (1999) Review of Accounting Studies, 4 (3-4), pp. 205-229. Barth, M.E., Clinch, G., Shibano, T. International accounting harmonization and global equity markets (1999) Journal of Accounting and Economics, 26 (1-3), pp. 201-235. Barth, M.E., Clinch, G., Shibano, T. Market effects of recognition and disclosure (2003) Journal of Accounting Research, 41 (4), pp. 581-609. Barth, M.E., Cram, D.P., Nelson, K.K. Accruals and the prediction of future cash flows (2001) Accounting Review, 76 (1), pp. 27-58. Barth, M.E., Hand, J.R.M., Landsman, W.R. Accruals, accounting-based valuation models, and the prediction of equity values (2005) Journal of Accounting, Auditing and Finance, 20 (4), pp. 311-345. Barth, M.E., Landsman, W.R. How did financial reporting contribute to the financial crisis? (2010) European Accounting Review, 19 (3), pp. 399-423. Barth, M.E., Landsman, W.R., Lang, M., Williams, C. Are IFRS-based and US GAAP-based accounting amounts comparable? (2012) Journal of Accounting and Economics, 54 (1), pp. 68-93. Barth, M.E., Schipper, K. Financial reporting transparency (2008) Journal of Accounting, Auditing and Finance, 23 (2), pp. 173-190. Bens, D.A., Berger, P.G., Monahan, S.J. Discretionary disclosure in financial reporting: An examination comparing internal firm data to externally reported segment data. (2011) Accounting Review, 86 (2), pp. 417-449. Daske, H. Economic benefits of adopting IFRS or US-GAAP - Have the expected cost of equity capital really decreased (2006) Journal of Business Finance and Accounting, 33 (3-4), pp. 329-373. Verrecchia, R. E. Discussion of "Accrual Accounting and Equity Valuation". Journal of Accounting Research, v. 36, p. 113-115, 1998. Verrecchia, R. Essays on Disclosure. Journal of Accounting and Economics, n. 32, p. 97-180, 2001 Welch, I. Two common problems in capital structure research: The financial-debt-to-asset ratio and issuing activity versus leverage changes (2011) International Review of Finance, 11 (1), pp. 1-17.
17	04-dez	**ASSUNTO: Reposições de Aulas e outros Complementos** ☒ Aula Expositiva, ☐ Discussão dos textos, ☒ Apresentação de alunos, ☒ Exercícios, ☐ Prova. **BIBLIOGRAFIA:**
	05-dez	**ASSUNTO:** ☐ Aula Expositiva, ☐ Discussão dos textos, ☐ Apresentação de alunos, ☐ Exercícios, ☐ Prova. **BIBLIOGRAFIA:**

NOTAS:

1) Exceto quando indicado "Aulas Expositivas", o tema não será exposto pelo professor. Os alunos expõem suas dúvidas em relação à leitura e discutimos em sala. Sem leitura prévia, não existirá oportunidade de rever conceitos. O grau da pertinência da exposição, assim como a participação dos alunos é usada como verificação de leitura.

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Legenda: ◈ obrigatória ⊗ resenha obrigatória; as demais são recomendadas

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