Universidade Federal do Rio Grande do Norte
Sistema Integrado de Gestão de Atividades Acadêmicas

Portal do Coordenador Stricto

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Visualizar comprovante de solicitação de cadastro de componente curricular

Tipo do Componente Curricular:	DISCIPLINA
Unidade Responsável:	PROGRAMA DE PÓS-GRADUAÇÃO EM ADMINISTRAÇÃO
Código:	PPGA0162
Nome:	GERENCIAMENTO DE RESULTADOS
Ativo:	Sim
Carga Horária Teórica:	60 hrs.
Carga Horária Prática:	0 hrs.
Carga Horária Ead:	0 hrs.
Carga Horária Total:	60 hrs.
Matriculável On-Line:	Sim
Horário Flexível da Turma:	Sim
Horário Flexível do Docente:	Sim
Pode Criar Turma Sem Solicitação:	Não
Exige Horário:	Sim
Núm. Máximo de Docentes na Turma:	2
Modalidade de Educação:	Presencial
Permite CH Compartilhada entre Docentes:	Não
Permite Múltiplas Aprovações:	Não
Quantidade de Avaliações:	1
Ementa/Descrição:	Teoria contratual da firma; Escolhas contábeis; Gerenciamento de resultados contábeis; Accruals e divulgação contábil; Análise de estudos empíricos sobre gerenciamento de resultados.
Referências:	Anandarajan, A., Hasan, I., & Vivas, A. L., Loan loss provision decisions: An empirical analysis of the Spanish depository institutions. Journal of International Accounting, Auditing and Taxation, (2005) p. 55-77. ARDISON, K. M. M.; MARTINEZ, A. L.; GALDI, F. C. The effect of leverage on earnings management in Brazil. Advances in Scientific and Applied Accounting, v. 5, n. 3, p. 305-324, 2012. Balboa, M., López-Espinosa, G., & Rubia, A., Nonlinear dynamics in discretionary accruals: An analysis of bank loan-loss provisions. Journal of Banking & Finance, (2013) p. 5186-5207. Bornemann, S., Kick, T., Memmel, C., & Pfingsten, A.. Are banks using hidden reserves to beat earnings benchmarks? Evidence from Germany. Journal of Banking & Finance, (2012), p. 2403-2415. Brown, M., Jappelli, T., & Pagano, M.. Information sharing and credit: Firm-level evidence from transition countries. Journal of Financial Intermediation, (2009), p. 151-172. DeBoskey, D. G., & Jiang, W., Earnings management and auditor specialization in the post-sox era: An examination of the banking industry. Journal of Banking & Finance, (2012), p. 613-623. DECHOW, P. M. et al. Detecting earnings management: a new approach. Journal of Accounting Research, v. 50, n. 2, p. 275-334, 2012. DECHOW, P. M; SLOAN, R. G.; SWEENY, A. P. Detecting earnings management. The Accounting Review, v. 70, n. 2, p. 193-225, 1995. Dechow, M., & Skinner, D. J., Earnings management: Reconciling the views of accounting academics, practitioners, and regulators. Accounting Horizons, (2000), p. 235-250. DeFOND, M. L.; PARK, C. W. The reversal of abnormal accruals and the market valuation of earnings surprises. The Accounting Review, v. 76, n. 3, p. 375-404, 2001. Degeorge, F., Patel, J., & Zeckhauser, R., Earning management to exceed threshold. The Journal of Business, (1999), p. 1-33. El Sood, H. A., Loan loss provisioning and income smoothing in US banks pre and post the financial crisis. International Review of Financial Analysis, (2012), p. 64-72. FERREIRA, F. R. et al. Auditing and earnings management in Brazilian HMOs. American Accounting Association, v. 8, n. 6-10, p. 632-644, 2011. Fonseca, A. R., & González, F., Cross-country determinants of bank income smoothing by managing loan-loss provisions. Journal of Banking & Finance, (2008), p. 217-228. GUNNY, K. The relation between earnings management using real activities manipulation and future performance: evidence from meeting earnings benchmarks. Contemporary Accounting Research, v. 27, n. 3, p. 855-888, 2010. HEALY, P. M.; WAHLEN, J. M. A review of the earnings management literature and its implications for standard setting. Accounting Horizons, v. 13, n. 4, p. 365-383, 1999. JONES, J. J. Earnings

management during import relief investigations. Journal of Accounting Research, v. 29, n. 2, p. 193-228, 1991. JOOSTEN, C. Real earnings management and accrual-based earnings management as substitutes. Thesis (Master thesis in Accountancy) – Department Accountancy, Tilburg University, Tilburg, 2012. Kanagaretnam, K., Lim, C. Y., & Lobo, G. J., Auditor reputation and earnings management: International evidence from the banking industry. Journal of Banking & Finance, (2010), p. 2318-2327. KANG, Sok-Hyon; SIVARAMAKRISHNAN, K. Issues in testing earnings management and an instrumental variable approach. Journal of Accounting Research, v. 33, n. 2, p. 353-367, 1995. KOTHARI, S. P.; LEONE, A.; WASLEY, C. Performance matched discretionary accrual measures. Journal of Accounting & Economics, v. 39, n. 1, p. 163-197, 2005. LEUZ, C.; NANDA, D.; WYSOCKI, P. Earnings management and investor protection: an international comparison. Journal of Financial Economics, v. 27, n. 3, p. 505-527, 2003. MARTINEZ, A. L. Do corporate governance special listing segments and auditing curb real earnings management and accrual-based earnings management? Evidence from Brazil. Universo Contábil, v. 7, n. 4, p. 98-117, 2011. MARTINEZ, A. L. The role of analysts as gatekeepers: enhancing transparency and curbing earnings management in Brazil. Revista de Administração Contemporânea, v. 15, n. 4, p.712-719, 2011. MARTINEZ, A. L.; REIS, G. M. R. Audit firm rotation and earnings management in Brazil. Revista de Contabilidade e Organizações, v. 4, n. 10, p. 48-64, 2010. McNichols, M. F., Research design issues in earnings management studies. Journal of Accounting and Public Policy, (2000), p. 313-345. RONEN, J.; YAARI, V. Earning management: earnings insights in theory practice and research. Oklahoma: Springer, 2008. ROYCHOWDHURY, S. Earnings management through real activities manipulation. Journal of Accounting and Economics, v. 42, n. 3, p. 335-370, 2006. Shrieves, R. E., & Dahl, D., Discretionary accounting and the behavior of Japanese banks under financial duress. Journal of Banking & Finance, (2003), p. 1219-1243. SCHIPPER, K. Commentary on earnings management. Accounting Horizons, v. 3, n. 4, p.91-102, 1989. WALKER, M. How far can we trust earnings numbers? What research tell us about earnings management. Accounting and Business Research, v. 43, n. 4, p.

Chefe de Departamento
PROGRAMA DE PÓS-GRADUAÇÃO EM ADMINISTRAÇÃO