Universidade de Brasília (UnB)
Faculdade de Economia, Administração e Contabilidade (FACE)
Departamento de Ciências Contábeis e Atuariais (CCA)
Programa de Pós-Graduação em Ciências Contábeis (PPGCONT)

PLANO DE ENSINO

Disciplina	**CONTABILIDADE SOCIETÁRIA AVANÇADA – TURMA A**
Curso	Mestrado em Ciências Contábeis
Professor	Dr. Jomar Miranda Rodrigues – E-mail: jomar@unb.br
Semestre	2024/2
Horário de aulas	segunda-feira, de13h30min às 17h30min
Objetivo da Disciplina	O objetivo da disciplina é desenvolver uma visão crítica sobre o processo de identificação, mensuração e evidenciação contábil. Paralelamente, a disciplina busca: (1) disseminar os procedimentos contábeis estabelecidos pelos órgãos nacionais e internacionais; (2) capacitar o discente a desempenhar os procedimentos contábeis avançados; (3) analisar a qualidade das informações contábeis baseadas nas normas contábeis correntes; (4) ampliar a habilidade em desenvolver pesquisas empíricas na área de contabilidade para usuários externos.
Metodologia de Ensino	➢ Os temas serão apresentados por meio de seminários apresentados pelos alunos. O professor terá o papel de comentador edebatedor. ➢ Não há o objetivo de se atingir conclusões definitivas, o objetivo se atinge por um diagnóstico acurado das questõespertinentes a cada tema. ➢ É fundamental a atitude proativa do aluno e com aspecto crítico, dando razões para concordar ou para discordar na discussão. <u>Seminários:</u> ➢ Haverá(ão) debatedor(es) para cada tema a ser escolhido pelo Professor no dia da apresentação (após a apresentação). Todosos alunos deverão estar preparados para debater o tema. ➢ Uso de recursos didáticos fica a critério de cada grupo e sob sua responsabilidade. ➢ A cópia integral das transparências e sumários deve ser disponibilizada para toda a classe até a sexta-feira anterior a apresentação. <u>**Sugere-se que não se utilize internet em sala de aula. Meios eletrônicos apenas para consultar o material,que deverá ser impresso, de preferência.**</u> ➢ Cada componente do grupo deve dominar TODA a apresentação. ➢ Para cada tema, as duplas deverão apresentar um artigo em língua inglesa (em periódicos internacionais) ao final de cadaapresentação. ➢ O tempo de duração da apresentação será de 01h30min (tolerância de 10 minutos), incluso a apresentação do artigo inédito, publicado após 2020 (não constante neste plano). ➢ Aspectos indispensáveis das apresentações: – Focar nos procedimentos contábeis adotados pelo IASB, observando inclusive as *IFRICs*, *Discussion Paper* e *ExposureDraft* e legislação societária e tributária brasileira referente ao tema. **TODAS ATUALIZADAS**. – Caso exista alguma referência na IFRS SME, comparar a norma completa (full IFRS) com a IFRS SME. – Será obrigatório, caso exista, a apresentação das divergências entre as normas emitidas pelo CPC, IASB e legislaçãosocietária e tributária brasileira. – Apresentar exemplos e/ou estudos de casos para ilustrar a problemática de cada tema abordado ao longo daapresentação (consultar uma ou duas cias abertas). <u>Quanto às avaliações em sala de aula:</u> ➢ Ao início ou término de cada encontro haverá uma avaliação individual, com consulta ao próprio material, em que deverá serrespondido de forma individual, com duração de até 20 minutos. <u>Quanto à conduta do aluno (conceito do professor):</u> ➢ Tolerância máxima de 5 minutos para a entrada dos retardatários. ➢ A saída da classe se dará somente após a conclusão dos trabalhos do dia. ➢ Entrada e saída durante a aula são desnecessários. <u>Quanto ao trabalho escrito:</u> ➢ O trabalho final (em dupla e escolha livre) deverá ser referente a um dos temas apresentados e deve obedecer ao padrão oficial do CCG-UnB de apresentação e publicação de trabalho científico. Para as normas de formatação, deverão ser observadas as regras para submissão do periódico pré-definido com o professor em reunião específica após a apresentação dos projetos.

Ementa	Critérios de reconhecimento, mensuração e evidenciação para a elaboração das Demonstrações Contábeis. Ativos e PassivosNão Financeiros. Instrumentos Financeiros. Receitas. Investimentos Societários. Contabilidade de Atividades Específicas.
Programa	Apresentação das demonstrações contábeis e políticas contábeis; Ativos de Longo Prazo; Ativos não circulantes mantidos para vendas e operações descontinuadas e Concessões; Leasing; Ativos biológicos; Instrumentos financeiros; Apresentação dos projetos de artigos; Resultado por ações e pagamento baseado em ações; Pagamentos baseados em Ações / Benefícios a empregados; Receitas e contratos de construção; Tributos sobre o Lucro e impostos diferidos; Contratos de Seguros e Resseguros.
Critérios de Avaliação	1) Pesquisa e apresentação sobre o tema (seminários): 20% da menção. Os grupos deverão enviar até a sexta anterior a aula, os slides para que o professor e demais alunos, para que todos tenham o material impresso em sala de aula. Além do tema, o grupo deverá apresentar o artigo referente ao tema (escolha livre e língua inglesa). 2) Participação e Debates nos seminários – conduta do aluno (*): 25% da menção (inclusive entrega dos resumos de aulas no domingo anterior a aula por e-mail); 3) Trabalho escrito (artigo em duplas): 40% da menção (sendo 15% quando entrega do projeto, dia 04/04, e 25% na entrega do comprovante de submissão a um periódico ranqueado do artigo após considerações da turma e do professor (dia 05/05); 4) Conceito do professor: 15% da menção. <u>* Observações adicionais ao processo de avaliação:</u> ➢ Uma única falta prejudica o conceito SS. ➢ Todos os alunos serão avaliados pela participação ativa nos debates. O trabalho do grupo apresentador não desobriga os demais alunos de terem o mesmo desempenho de preparação para o debate. A participação ativa inclui PERTINÊNCIA e OPORTUNIDADE dos comentários oferecidos. ➢ Qualquer aluno poderá ser arguido pelo Professor em classe sobre qualquer aspecto do tema ou bibliografia,independentemente de pertencer ou não ao grupo expositor. ➢ Cada componente do grupo será avaliado individualmente, quanto à qualidade da apresentação, conteúdo e forma (qualidadedos recursos didáticos). ➢ Cada aluno será avaliado individualmente quanto à qualidade da participação nos debates, como debatedor e quandoquestionado pelo Professor. ➢ Cada aluno será avaliado individualmente quanto à frequência e pontualidade. ➢ Caso o aluno falte no dia de sua exposição, será atribuído SR na menção final.

Aula	Descrição dos temas	**Normativos**
1	Orientações gerais (artigos, avaliação dadisciplina, provas e testes) Apresentação das demonstraçõescontábeis	CPC 26 (R1) / OCPC06 / IFRS 18
2	Ativos de Longo Prazo (propriedade para investimentos; Propriedade, planta eequipamentos)	IAS 16 / IAS 40 / CPC 27 / CPC 28
3	Ativos não circulantes mantidos paravendas e operações descontinuadas; Concessões	IFRS 5 / IFRIC 12 / SIC 29/ CPC 31 / ICPC 01 (R1) / ICPC 17
4	Combinação de negócios e ativo intangível (inclui goodwill)	IAS 38 / IFRS 3 / CPC 04 (R1) CPC 15 (R1)
5	Ativos biológicos	IAS 41 / CPC 29
6	Instrumentos financeiros	IAS 32 / IFRS 7 / IFRS 9 / IFRIC 19 / CPC 39 / CPC 40 (R1) / CPC 48 / ICPC 16
7	Benefícios a empregados	IAS 19 / IFRIC 14 / CPC 33 / ICPC 20
8	Apresentação dos projetos de artigo (*) Entregar projeto de artigo (*)	

	9	Receitas e contratos de construção /Contrato de Seguros / Resseguros	IFRS 15 / CPC 47 / IFRS 4 / CPC 11
	10	Tributos sobre o Lucro e impostosdiferidos	IAS 12 / IFRIC 21 / CPC 32 / ICPC 19 / ICPC 22
	11	Apresentação e discussão dos artigos	
	*	Entrega dos comprovantes de submissões e dos artigos (e-mail)	

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Informações Adicionais

Recomenda-se que sejam feitos apontamentos dos pontos relevantes discutidos em sala de aula.

Alguns periódicos internacionais de referência (para pesquisa do artigo sobre o tema a ser apresentado em sala de aula):

*ABA- Abacus
*AH-Accounting Horizons
*AER- American Economic Review
*AOS- Accounting, Organizations and Society
*CAR- Contemporary Accounting Research
*IJF- International Journal of Forecasting
*JAAF- Journal of Accounting, Auditing & Finance
*JAE- Journal of Accounting & Economics
*JAR-Journal of Accounting Research
*JBFA- Journal of Business Finance and Accounting
*JEL- Journal of Economic Literature
*JF- Journal of Finance
*JFE- Journal of Financial Economics
*JES- Journal of Economic Surveys
*JET- Journal of Economic Theory
*QJBE-Quarterly Journal of Business and Economics
*MAJ- Managerial Auditing Journal
*RAST- Review of Accounting Studies
*RQFA- Review of Quantitative Finance and Accounting
*TAR- The Accounting Review
*TIJA- The International Journal of Accounting

O Cronograma das atividades pode ser flexibilizado, de acordo com as necessidades da turma e/ ou do professor, podendo as datas e/ou atividades a serem alteradas.

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Prof. Jomar Miranda Rodrigues