

Nome da disciplina		
CORPORATE FINANCIAL REPORT Ministrada em 2021-2		
Número de créditos: 4	Carga horária: 48	Obrigatória/Eletiva: Eletiva
Ementa:		
<p>The emphasis of this curricular component is to deal, through case studies, with the aspects that determine the disclosure of financial information to the market and regulatory bodies. The legal aspects and the determinant aspects for the entity to report to the market are studied, in addition to investigating the relationship between disclosure and investor behavior.</p>		
Bibliografia:		
<p>Aglietta, M. Accumulation et régulation du capitalisme en longue période. Exemple des Etats-Unis (1815-1970). Paris, Thèse d'Etat, Université de Paris, I. 1974. Baldwin, R., & Cave, M. Understanding regulation: Theory, strategy and Practice. 1999. Beaver, W. H. Financial reporting: an accounting revolution. Prentice Hall. 1981. COMISSÃO DE VALORES MOBILIÁRIOS - CVM. Deliberações diversas. Disponível em <http://www.cvm.gov.br>. COMITÊ DE PRONUNCIAMENTOS CONTÁBEIS - CPC. Pronunciamentos, orientações e interpretações. Disponível em <http://www.cpc.org.br/index.php>. DYE, Ronald A. An evaluation of "essays on disclosure" and the disclosure literature in accounting. Journal of Accounting Economics, v. 32, n. 1, p. 181-235, 2001. IASB – INTERNATIONAL ACCOUNTING STANDARDS BOARD. International Financial Reporting Standards. Disponível em <http://www.ifrs.org/Home.htm>. FASB – FINANCIAL ACCOUNTING STANDARDS BOARD. SFAS – Statement of Financial Accounting Standard nº 158. Disponível em <http://www.fasb.org>. King, T. A. More than a numbers game: a brief history of accounting. John Wiley & Sons. 2011. McLeay, S., Ordelheide, D., & Young, S. Constituent lobbying and its impact on the development of financial reporting regulations: evidence from Germany. Accounting, Organizations and Society, 25(1), 79-98. 2000. Ordelheide, D. The politics of accounting: a framework. In: LEUZ, C.; PFAFF, D.; HOPWOOD, A. The economics and politics of accounting. Oxford: Oxford University Press, 2004. 269-284. 2004. SALOTTI, Bruno Meirelles; YAMAMOTO, Marina Mitiyo. Ensaio sobre a teoria da divulgação. BBR-Brazilian Business Review, v. 2, n. 1, p. 53-70, 2005. Silva, M. A. Análise da regulação contábil: um ensaio à luz da teoria tridimensional do direito, da teoria normativa da contabilidade e do gerenciamento da informação contábil, numa perspectiva interdisciplinar. 2007. VERRECCHIA, Robert. Essays on disclosure. Journal of accounting and economics, v. 32, n. 1, p. 97-180, 2001. Verrecchia, R. Policy implications from the theory-based literature on disclosure. The economics and politics of accounting, 149-163. 2004.</p>		