



SYLLABUS

COURSE DESCRIPTION	
Type of the course:	(<input checked="" type="checkbox"/>) Normal (<input type="checkbox"/>) Teaching Assistant (TA) (<input type="checkbox"/>) Thesis/Dissertation
Course Title:	Organizational Planning and Control
Periodicity:	(<input checked="" type="checkbox"/>) Annual (<input type="checkbox"/>) Semestral (<input type="checkbox"/>) Sporadic
Academic term:	Trimester

WORKLOAD		
Workload: 60-hour course		Credits: 4
Theoretical: (1 credit = WL 15)	Research: (1 credit = WL 15)	Theoretical-empirical: (2 credits = WL 30)
Academic Degree: (<input type="checkbox"/>) Master (<input type="checkbox"/>) PhD (<input checked="" type="checkbox"/>) Master and PhD		
Course Type:		
Master: (<input checked="" type="checkbox"/>) Elective - (<input type="checkbox"/>) Compulsory		Doctorate: (<input checked="" type="checkbox"/>) Elective - (<input type="checkbox"/>) Compulsory

COURSE INSTRUCTOR

AREA OF CONCENTRATION / LINE OF RESEARCH
Research Area: Controllershhip and Governance
Research Line: Management Control and Performance Evaluation

COURSE PURPOSE
a) Knowledge – foster the deepening knowledge of theories, principles, fundamentals, procedures and instruments that consubstantiate organizational planning and control; b) Skills – develop the student's intellectual abilities to understand the theoretical foundations of organizational planning and control and to critically reflect on the process of their application; and a) Attitude – motivate the student to carry out research in the area of organizational planning and control and disseminate them in scientific events and publications in periodicals.

COURSE DESCRIPTION
Theories, principles, fundamentals and procedures of organizational planning and control. Control instruments that comprise the elements treated in the strategic plan and specified in the organizational budget. Implications in the organizational environment: process of adaptation, culture, power relations, routines and organizational objectives.

COURSE CONTENT
1. Management models: structural characteristics of division of labor, specialization of the task, standardization of routines and centralization of the decision-making process. 2. Fundamentals and procedures of organizational planning and control. 3. Strategic planning and long-term goals. 4. Budget plan and control: planning and control instruments; purpose of the budget; budget development, abandonment and improvement. 5. Theories applied to organizational planning and control. 6. Economic perspective: budget-based contracts, informational asymmetry, budget slack, budget variations, goal setting. 7. Psychological perspective: budget participation, budget emphasis, rewards, organizational commitment, uncertainty about tasks, managerial performance. 8. Sociological perspective: adaptation process, organizational culture, power relations, institutionalization, routines

METHODOLOGY



Lectures, seminars, group and individual work.

GRADING POLICY

Class participation (20%); compliance with mandatory activities and readings (40%); completion work (40%).

MAIN REFERENCES

- BHIMANI, A.; SIVABALAN, P.; SOONAWALLA, K. A study of the linkages between rolling budget forms, uncertainty and strategy. **The British Accounting Review**, v. 50, n. 3, p. 306-323, 2018.
- BLAY, A.; DOUTHIT, J.; FULMER III, B. Why don't people lie? Negative affect intensity and preferences for honesty in budgetary reporting. **Management Accounting Research**, v. 42, p. 56-65, 2019.
- BURNS, J. The dynamics of accounting change Inter-play between new practices, routines, institutions, power and politics. **Accounting Auditing & Accountability Journal**, v. 13, n. 5, p. 566-596, 2000.
- COVALESKI, M. et al. Budgeting research: three theoretical perspectives and criteria for selective integration. In: **Handbooks of management accounting research**, v. 2, p. 587-624, 2006.
- DOUTHIT, J.; MAJERCZYK, M. Subordinate perceptions of the superior and agency costs: Theory and evidence. **Accounting, Organizations and Society**, v. 78, p. 101057, 2019.
- HANSEN, S. C.; VAN DER STEDE, W. A. Multiple facets of budgeting: an exploratory analysis. **Management Accounting Research**, v. 15, p. 415-439, 2004.
- KAUFMAN, M.; COVALESKI, M. A. Budget formality and informality as a tool for organizing and governance amidst divergent institutional logics. **Accounting, Organizations and Society**, v. 75, p. 40-58, 2019.
- MOLL, J.; HOQUE, Z. Budgeting for legitimacy: The case of an Australian university. **Accounting, Organizations and Society**, v. 36, n. 2, p. 86-101, 2011.
- ØSTERGREN, K.; STENSAKER, I. Management control without budgets: a field study of 'beyond budgeting' in practice. **European Accounting Review**, v. 20, n. 1, p. 149-181, 2011.
- TER BOGT, H. J.; SCAPENS, R. W. Institutions, situated rationality and agency in management accounting. **Accounting, Auditing & Accountability Journal**, v. 32, n. 6, p. 1801-1825, 2019.

OTHER REFERENCES

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- COVALESKI, M. A.; DIRSMITH, M. W. The budgetary process of power and politics. **Accounting, Organizations and Society**, v. 11, n. 3, p. 193-214, 1986.
- DAVILA, T.; WOUTERS, M. Managing budget emphasis through the explicit design of conditional budgetary slack. **Accounting, Organizations and Society**, n. 30, p. 587-608, 2005.



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- HARRISON, G. L. The cross-cultural generalizability of the relation between participation, budget emphasis and job related attitudes. **Accounting, Organizations and Society**, v. 17, n. 1, p. 1-15, 1992.
- HARTMANN, F.; MOERS, F. Testing contingency hypotheses in budgetary research using moderated regression analysis: a second look. **Accounting, Organizations and Society**, v. 28, n. 7, p. 803-809, 2003.
- KING, R.; CLARKSON, P. M.; WALLACE, S. Budgeting practices and performance in small healthcare businesses. **Management Accounting Research**, v. 21, n. 1, p. 40-55, 2010.
- OTLEY, D. **Accounting control and organizational behaviour**. London: Heinemann, 1987.
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