

**EMENTA DE DISCIPLINA**

UNIDADE ACADEMICA: FAF/PPGCGP	DEPARTAMENTO: FAF/PPGCGP		
NOME DA DISCIPLINA GESTÃO ESTRATÉGICA DE CUSTOS EM ENTIDADES PÚBLICAS	TIPO	C. HORÁRIA	CRÉDITOS
	<input type="checkbox"/> OBRIGATÓRIA	30	2
	<input checked="" type="checkbox"/> ELETIVA		
NOME DO CURSO: MESTRADO PROFISSIONAL EM CONTROLADORIA E GESTÃO PÚBLICA	DISTRIBUIÇÃO DE CARGA HORÁRIA		
	TIPO DE AULA	C. HORÁRIA	Nº CRÉDITOS
	TEÓRICA	30	2
ÁREA DE CONCENTRAÇÃO: CONTROLADORIA E GESTÃO	PRÁTICA	-	-
	TOTAL	30	2
PRÉ-REQUISITOS:	<input type="checkbox"/> Disciplina do curso de mestrado acadêmico <input checked="" type="checkbox"/> Disciplina do curso de mestrado profissional <input type="checkbox"/> Disciplina do curso de Doutorado		
EMENTA Gestão Baseada em Recursos no Setor Público (GBRSP): implantação da GBRSP no setor público brasileiro; visão institucional para avaliação de políticas públicas; Gestão baseada em resultados: metas inflacionárias e fiscais; visão da Controladoria aplicada ao setor público; Planos Plurianuais, Orçamento e execução orçamentária; Orçamento Participativo na Gestão Pública municipal; Contabilidade aplicada ao setor público: a base do controle; Controles internos: gerenciamento de riscos e estrutura de governança; instrumentos de Controladoria para tomada de decisão na gestão pública; Custos no Setor Público: Diretrizes, modelo conceitual e processo de implantação.			
BIBLIOGRAFIA BÁSICA <ul style="list-style-type: none">▪ CHOONG, Kwee Keong. The fundamentals of performance measurement systems. <i>International Journal of Productivity and Performance Management</i>, v. 63, n. 7, p. 879 – 922, 2014. (A1 – ISSN 1741-0401)▪ FRYER, Karen; ANTONY, Jiju; OGDEN, Susan. Performance management in the public sector. <i>International Journal of Public Sector Management</i>, v. 22, n. 6, pp.478-498, 2009. (A1 - ISSN 0951-3558)▪ GOMES, Ricardo C.; MARTINS, Humberto Falcão. Chapter 4 Public Sector Management Trends in Brazil. In: John Diamond, Joyce Liddle (ed.). <i>Emerging and Potential Trends in Public Management: An Age of Austerity (Critical Perspectives on International Public Sector Management, Volume 1)</i>. Emerald Group Publishing Limited, pp.73 - 103, 09 Mar 2015. Disponível em: <https://www.emeraldinsight.com/doi/full/10.1108/S2045-7944%282012%290000001007>. Acesso em: 27/07/2017.▪ MCCHLERY, Stuart; MCKENDRICK, Jim; ROLFE, Tom. Activity-Based Management Systems in Higher Education. <i>Public Money & Management</i>, [s. L.], v. 5, n. 27, p.315-322, nov. 2007. Disponível em: <http://dx.doi.org/10.1111/j.1467-9302.2007.00602.x>. Acesso em: 26 abr. 2018. (A1 - 0954-0962)▪ KAMBANEI, T. Management accounting and control systems in the context of public sector reforms: a case study of a government Department in Papua New Guinea. Degree Thesis. University of Canberra - Australia. Faculty of Business Government & Law, 2014.▪ KUHLMANN, Sabine; BOGUMIL, Joerg. Performance measurement and benchmarking as “reflexive institutions” for local governments: Germany, Sweden and England compared. <i>International Journal of Public Sector Management</i>, v. 31, n. 4, p. 543-562, 2018. (A1 - ISSN 0951-3558)			
BIBLIOGRAFIA COMPLEMENTAR <ul style="list-style-type: none">▪ GREILING, Dorothea. Performance measurement in the public sector: the German experience. <i>International Journal of Productivity and Performance Management</i>, v. 54 issue: 7 pp. 551 – 567, 2005. (A1 – ISSN 1741-0401)			

- GULLEDGE, Thomas R.; SOMMER, Jr Rainer A. Business process management: public sector implications. *Business Process Management Journal*, v. 8, n. 4, p. 364 – 376, 2002. (A1 – ISSN 1463-7154)
- HERNAUS, Tomislav; VUKSIC, Vesna Bosilj; ŠTEMBERGER, Mojca Indihar. How to go from strategy to results? Institutionalizing BPM governance within organizations. *Business Process Management Journal*, v. 22, n. 1, p. 173 – 195, 2016. (A1 – ISSN 1463-7154)
- KLUN, Monika; TRKMAN, Peter. Business process management – at the crossroads. *Business Process Management Journal*, v. 24, n. 3, p.786-813, 2018. (A1 – ISSN 1463-7154)
- ROESER, Tobias; Eva Maria, KERN. Surveys in business process management: a literature review, *Business Process Management Journal*, v. 21 No. 3, p. 692-718, 2015. (A1 – ISSN 1463-7154)
- YADAV, Neetu; SUSHIL; SAGAR, Mahim, Performance measurement and management frameworks Research trends of the last two decades. *Business Process Management Journal*, v. 19, n. 6, 2013, p. 947-970, 2013. (A1 – ISSN 1463-7154)
- JONG, Jaehee. The role of social support in the relationship between job demands and employee attitudes in the public sector. *International Journal of Public Sector Management*, v. 31, n. 6, p. 672-688, 2018. (A1 - ISSN 0951-3558)
- OHEMENG, Frank Louis Kwaku; ASIEDU, Emelia Amoako; OBUOBISA-DARKO, Theresa (2018) Giving sense and changing perceptions in the implementation of the performance management system in public sector organizations in developing countries. *International Journal of Public Sector Management*, v. 31, n. 3, p. 372-392. (A1 - ISSN 0951-3558)
- COOPER, Robin; KAPLAN, Robert S. Measure Costs Right: Make the Right Decisions. *Harvard Business Review*, [s. L.], v. 5, n. 66, p.96-103, set. 1988. Disponível em: http://host.uniroma3.it/facolta/economia/db/materiali/insegnamenti/588_3930.pdf>. Acesso em: 12 maio 2018. (A1 - ISSN 0017-8012)
- CROPPER, Paul; COOK, Roger. Developments: Activity-Based Costing in Universities - Five Years On. *Public Money & Management*, [s.l.], v. 20, n. 2, p.61-68, abr. 2000. Informa UK Limited. <http://dx.doi.org/10.1111/1467-9302.00213>. (A1 - 0954-0962)