

RESEARCH ARTICLE

Comparison between the Content of Managerial Accounting and Controllership Disciplines Offered by Brazilian Federal Universities and the Market Demand Requirements

Nathália Helena Fernandes Laffin*, Fabiano Maury Raupp

Universidade do Estado de Santa Catarina, Brasil.

*Corresponding Author: Email: nathalialaffin@gmail.com

Abstract

In Brazil, the creation of the Accounting and Actuarial Science undergraduate course took place in 1945 and, since then, several educational institutions started to offer the course. Likewise, the growth and expansion of the Brazilian market has required a greater number and better qualification of professionals, being the accountant among them. In the perspective of evaluating the consonance between the labor market and university education, the aim of this study was to verify the convergence between the offer of the Management Accounting and Controllership disciplines by Brazilian federal universities and the market demand. To this end, a descriptive study was carried out through literature research and survey, with quantitative and qualitative approach. The contents of the disciplines were collected in July, 2013, from the websites of the Accounting Science courses of Brazilian federal universities. The characteristics of the market demands were collected from the electronic portal *Pense Empregos* from April 14th to July 14th, 2013. The results show a convergence between the offer of the discipline and the market demand, the Controllership having greater evidence in the period analyzed.

Keywords: *Federal universities, Management accounting and controllership, Market demand.*

Introduction

The companies, facing the competitiveness and constant change in the world economy, take a path in which it is necessary to have a management process and update their information systems constantly. This situation has as relevant consequence the development and incorporation of new technologies and management models in order to better adapt to the demands, whether being them social or economic. Given this, two financial areas stand out in the support of an effective business management: Management Accounting and Controllership.

In academic terms, universities which have autonomy to discuss and decide their curricula (obeying legal basic guidelines) should be attentive to market demands and prepare the student to meet the social expectations. These issues are reinforced by the fact that Brazil has been envisioned as an interesting country for the installation of companies in different business sectors and sizes. These, in turn, require skilled labor to perform the activities. Provide this manpower is an investment with return not just for the professional or the company, but especially for the country's economic expansion.

In this perspective, it is highlighted the importance of Management Accounting and Controllership, disciplines concerned with the activities of administrators, providing information for the decision-making process of the companies. These disciplines are becoming key allies to managers of different types of companies. However, for the market to have those professionals; it is the role of the universities to provide a complete education for future graduates in Accounting, enabling the training of a skilled professional.

Based on the context presented, the goal of this study is to verify the convergence between the offer of Management Accounting and Controllership disciplines by Brazilian federal universities and the market demands. This study is taken as relevant due to the importance of understanding the changes that occur in the world of work, the demands that rise from those changes and how it affects the training process of the accounting professional. Therefore, the work was organized into five sections, starting with the introduction. The next section presents the theoretical framework. After that, the

methodological procedures are explained. The fourth section discusses the outcomes of the research. The last section contains the conclusions of the study.

Theoretical References

It is seek, in this section, to present the concepts that gave support to the empirical object, namely: general aspects of the Accounting Science undergraduate course, Managerial Accounting, Controllershship and the demand of the labor market related to the areas of the study.

Accounting Science Undergraduate Course

The accounting profession was regulated in 1931 by Decree n. 20,158, of June 30th, 1931 [1], when the registration of bookkeepers and accountants in the Superintendence of Commercial Education became mandatory. The society demands were growing and, thus, also increased the need for skilled professionals to pursue the profession of bookkeeper. This need lead to the creation of Accounting and Actuarial Science undergraduate course, 14 years after the regulation of the accounting profession. The Decree -Law n. 7988, of September 22nd, 1945 [2], instituted the duration of four years to the course and the title of Bachelor of Accounting Science.

As the time went by - and from the legislation of 1945- the first Accounting and Actuarial Science courses emerged in Brazilian public universities, being recognized not only for its practical need, but also for its scientific character Saes and Cytrynowicz [3]. Later, in 1951, Law n. 1401, of July 31st, 1951 [4], unfolded the Accounting and Actuarial Science course, creating then two distinct courses: the Accounting Science and the Actuarial Science.

From the first official mention of the course until the current scenario, there have been several changes in the regulation of the course, always with the intent to better enable the student to the professional life. The Ministry of Education (MEC) issued several opinions and resolutions concerning the basic and professional training of the graduate in Accounting Science and, in 2004, the National Education Council (CNE), through the Board of Higher Education (CES), issued the current guidelines for the Accounting Science undergraduate course, Resolution n. 10, of December 16th, 2004 [5].

Among other aspects, the Res CNE / CES n. 10/2004 [5] states that the undergraduate course must enable the future professional to:

I - Understand the scientific, technical, social, economic and financial issues, nationally and internationally, and in different models of organization;

II - Have full mastery of functional responsibilities involving calculation, audits, investigations, arbitrations, notions of actuarial activities and quantification of financial, property and government information, with the full use of technological innovations;

III - Reveal critical and analytical assessment capacity, regarding the organizational implications with the advent of the information technology.

Thus, the training process of the Accounting Science student must enable him to know the different types of organizations, learn to interpret them within a global context, relating their activities to technical knowledge, and understand the society to which he belongs.

Management Accounting

The primary function of accounting is to produce, to its users, useful and timely information. Its importance goes beyond the systematic recording of transactions; it helps in the decision making as it presents reports of the financial and patrimonial situation of the organization. Part of the managers' routine is to analyze reports, statements and other instruments that include information derived from accounting records and analyzes. Based on this information, the history of the company's performance can be verified, identifying the reflex of the previously taken decisions. Also, the financial information underpins the definition of future strategies.

There are several specialties within Accounting Science. Among them, there are the areas of management, control, taxes and public sector. It is noteworthy, however, that this division has primarily didactic function. This is because the Accounting Science is one and, therefore, the

several specialties usually are related. So, even opting for a specialization in a particular area, those who perform accounting functions should be concerned in knowing the general aspects of the other accounting areas. Because of the empirical object, the fundamentals of Management Accounting and Controllership are highlighted in the study. In the words of Iudícibus [6],

Management Accounting can be seen, superficially, as a special focus given to various accounting techniques and procedures already known and treated in financial accounting, costing accounting, financial analysis and balance sheets, in a different perspective, in a more analytical detail degree or in a differentiated form of presentation and classification, in order to assist the managers of the entity in their decision-making process.

Its focus is to assist managers in the decision-making process of the organization. According to Atkinson et al. [7], Management Accounting is the process of producing operational and financial information to employees and managers. Ricardino [8] goes further by saying that the management accounting information has the sole and absolute bias for the administration of the company, seeking to supply information to the manager's decision model. Thus, it is observed that management accounting is directed to the internal users of the entity. According to Martin [9], there is a consensus among authors regarding the concept of Managerial Accounting, which is a branch of the accounting whose goal is to provide tools to the managers of companies that will help them in their management roles. It is focused on better use of the financial resources of the company, through an appropriate input control performed by a management information system.

The production of information that can assist the managers in the decision making can be considered one of the main objectives of the Management Accounting. It is an important tool to the management, because it consists in the process of identifying, measuring, accumulating, analyzing, preparing, interpreting and communicating information so as to achieve organizational objectives [10].

According to Neves and Viceconti [11], Management Accounting is not only grounded on the information produced within the Accounting, but also on other fields of knowledge, such as financial administration, statistics and financial analysis. By doing so, it is understood that Managerial Accounting will be present in an entity when there are people within it who can translate the interdisciplinary concepts into practical performance.

Controllership

In the context of the use of accounting information in the company's management, the Controllership is also noteworthy. According to Oliveira, Perez Junior and Silva [12], competitiveness, economic expansion and customers requirement have demanded greater efficiency in the operational and decision-making processes, requiring from the professional responsible for the Controllership different information that supports the manager in his decisions process.

According to Almeida, Parisi and Pereira [13], the Controllership is responsible for establishing the necessary theoretical and conceptual bases for modeling, construction and maintenance of Information Systems and Economic Management Model that meet adequately the information needs of managers and induce them during the management process, when required, to make great decisions.

Thus, it uses the junction of multidisciplinary methods able to meet the different internal demands of a company aimed at maximizing the results, being the Controllership responsible for coordinating the planning, information, control, personnel and organizational management system, being, thus, part of several processes of a company [14]. The Controllership assists managers in the processes of planning, execution and control, making sure that the information systems are linked to the control and to the routines of the company at all management levels.

According to Almeida, Parisi and Pereira [13], the Controllership can be analyzed from two perspectives: as a field of knowledge - for dealing

with fundamentals, concepts, principles and methods that result from other sciences; and as an administrative body - being part of the companies, as a central body able to coordinate departments and divisions.

The functions of the Controllershship are present in several activities. According to Mosimann and Fisch [15], the main role of the Controllershship is to provide information for evaluating and controlling the performance of several fields, such as accounting, management-strategic, costs, tax, asset protection and control, internal control, risk control and information management [16].

The Controllershship is directed, therefore, to the information systems and the existence of models or management parameters, so that they can provide the managers with the elements to make decisions. It has to promote organizational effectiveness, enable the economic and financial management, and actively participate in the planning and controlling of operations. It is worth noting that the Controllershship does not overlap the managers of the organizations. It guides and tries to protect the assets, keeps those in power updated on the company's situation, the paths being taken, however, does not make decisions.

Market Demand for Accounting

The Twentieth Century was marked by the establishment of large corporations, which emerged at the end of the previous Century, setting up new perspectives to the society. From this perspective, the assets previously administered were based mostly on family businesses, in which the management was performed by people of their own family, with no need to be accountable to others, and records were kept based on personal criteria [8].

The new configuration arising from the development of large organizations brought the figure of the capitalist partner [8] and, thus, also brought a new kind of accounting. The capitalist partner of large corporations required periodic information about his investments. The accountability, as well as the need for objective registration criteria, started to be required. Consequently, the directors needed a professional trained to address those issues.

This imperative demands business professionals capable of dealing with the internal and external relations of the organizations and, thus, providing useful and timely information to assist the management of the entity. From this scenario, new professional perspectives were developed and accounting activity became a discipline of university education. According to Brussolo [17], "the Accountant must get adapted and be familiar with the several changes that are happening in the business world, and even in the society, to continue providing quality services and remain competitive in the market". Those who have learned this new discipline began to apply it to meet the standards established for corporate purposes [8].

Besides the process of globalization, the market went through other transformations, such as changes in technology, changes in the economy and the increase of social and environmental concerns [17]. Social institutions, both those of public and private nature, seek to monitor the changes in the external environment as a requirement of its activities continuity and maintenance of its assets. In this sense, "by being inherent to the evolutionary process, the accounting has been developed towards those changes" [18].

Methodological Procedures

To reach the objectives proposed in this study, it was chosen to use descriptive research, which has as its primary objective the description of the characteristics of a given population, or phenomenon, or the establishment of relations between variables [19]. To present and discuss the theoretical foundations of the research, the feature of literature research was used, which, according to Severino [20] is performed based on the record available, result of the previous research, [...]. It uses data or theoretical categories already used by other researchers and duly registered. [...] The researcher works from the contributions of the authors of the analytical studies contained in the texts.

Regarding the technical procedures adopted in this study, a survey field search was used. Where science has to be empirically verifiable, the survey offers a method of empirical verification, as this type of research involves data collection and

quantification [21]. It is qualified as field research once data collection occurred at the site of the phenomena occurrence, allowing the establishment of relations among research variables [22].

For data collection, an oriented consultation was done to the electronic sites of Brazilian federal universities, identified according to information from the Ministry of Education [23] that offers the Accounting Science course. Fifty-nine federal universities were identified in the country in July, 2013. The consultation consisted of accessing the websites of those universities, checking which of them offer the Accounting Science graduation course and, then, analyzing the curriculum of these courses to verify whether or not the Management Accounting and Controlling disciplines are offered.

In order to characterize the professional demand related to two disciplines, a research on the electronic portal *Pense Empregos* was carried out so as to verify the demand of the labor market related to those disciplines, in the period from April 14th to July 14th, 2013, in Brazil as a whole. The search engine, on the website, was the Advanced Search using the keywords "Management Accounting" and "Controller", and "Professional" (Professional, Trainee, Operational) profile search. This source of data collection was used for being a free access portal, with visibility and dissemination potential, which gathers job offers for various categories of professionals across the country. The data collected were analyzed using quantitative approach, which uses tables and graphs to describe the behavior of measurable variables for the presentation of results [24].

It is important to highlight that the website of four of the universities surveyed were unavailable, preventing, thus, obtaining the information. Another problem was concerning the quantity and quality of the information available on the websites. In seven of the institutions researched, even offering the Accounting Science course and having a website, the necessary information could not be found. This is due to fact that the curriculum of the Accounting Science course of those institutions is not available for

online consultation. Another issue was the fact that the areas of Management Accounting and Controlling can, sometimes, be mixed, i.e. , the professional can be named as Controller whereas operating with Management Accounting , and vice versa .

Results of the Empirical Research

Universities that offer Accounting Science Undergraduate Course

In Brazil there are fifty-nine federal public universities disseminating knowledge through undergraduate, graduate and extension courses. The research is limited to the undergraduate courses of Accounting Science offered by those universities. In this sense, it was done, firstly, a research in each of them to verify which offer the course.

From the total of the institutions surveyed, thirty-five offer, among their courses, the undergraduate course of Accounting Science. In Table 1, universities that offer the undergraduate course of Accounting Science are identified.

Table 1: Brazilian federal institutions which offer the undergraduate course of Accounting Science

S.N.	Institution
1	University of Brasília (UNB)
2	Federal University of Bahia (UFBA)
3	Federal University of Grande Dourados (UFGD)
4	Federal University of Paraíba (UFPPB)
5	Federal University of Alagoas (UFAL)
6	Federal University of Campina Grande (UFCG)
7	Federal University of Goiás (UFG)
8	Federal University of Juiz de Fora (UFJF)
9	Federal University of Mato Grosso (UFMT)
10	Federal University of Mato Grosso do Sul (UFMS)
11	Federal University of Minas Gerais (UFMG)
12	Federal University of Rondônia (UNIR)
13	Federal University of Roraima (UFRR)
14	Federal University of Santa Catarina (UFSC)
15	Federal University of Santa Maria (UFSM)
16	Federal University of São João del-Rei (UFSJ)
17	Federal University of São Paulo (UNIFESP)
18	Federal University of Sergipe (UFS)
19	Federal University of Uberlândia (UFU)
20	Federal University of Viçosa (UFV)
21	Federal University of Ceará (UFC)
22	Federal University of Espírito Santo (UFES)
23	Federal University of Maranhão (UFMA)
24	Federal University of Pará (UFPA)
25	Federal University of Paraná (UFPR)
26	Federal University of Piauí (UFPI)
27	Federal University of Rio de Janeiro (UFRJ)
30	Federal University of Rio Grande (FURG)
28	Federal University of Rio Grande do Norte (UFRN)
29	Federal University of Rio Grande do Sul (UFRGS)
31	Federal University of Tocantins (UFT)
32	Federal University of Fluminense (UFF)
33	Federal Rural University of Rio de Janeiro (UFRRJ)
34	Federal Rural University of Semi-Árido (UFERSA)
35	Federal Technological University of Paraná (UTFPR)

Source: created by the authors (2013)

Once the list was ready, the data analysis proposed in this research was performed. It is important to note that some institutions didn't have the data needed to perform the analysis available on their website.

The Offer of Management Accounting and Controllership Disciplines

The first analysis was conducted from the perspective of Management Accounting, and it was found out that most Brazilian universities don't have this discipline in their curriculum. It was observed that there is relevant disharmony between the institutions that offer the course and the ones that don't offer. Of all universities, 34.29% offer this discipline in their curriculum. In absolute numbers, out of the thirty-five universities which offer the undergraduate course of Accounting Science, twelve offer this discipline.

It was found out that there is no consensus about the offer or not of this discipline, setting a worrying situation, taking in consideration the need for professionals with theoretical basis to perform the management functions required in the labor market.

Differently from the Management Accounting, Controllership is a recurrent subject in the

curricula of public federal universities that offer the Accounting Science undergraduate course. The offer of the Controllership subject in the curricula of the federal public universities in Brazil corresponds to 74.29 % of the total analyzed. It means that, out of the thirty-five institutions which offer the Accounting Science undergraduate course, only nine didn't offer this discipline in their curriculum. This difference may be due to technical problems, whereas some universities did not provide the curriculum on the website and, in others, the electronic portal was unavailable.

The structure of the undergraduate courses demonstrates a scenario in which not only the financial perspective is important in business management, but is also the management focus, even though the practices of the Controllership lead to the optimization of the economic results [1].

Syllabus Content

For purposes of this survey, an analysis of the syllabus contents of the disciplines was conducted. Table 2 shows the syllabus contents of the Management Accounting discipline by region of the country.

Table 2: Syllabus contents of management accounting by region of the country

Content	North	Northeast	Midwest	Southeast	South
Definition, function and attributions of the Management Accounting	x	x	x	x	x
Fundamentals of costs and cost analysis		x	x	x	
Management Accounting Systems	x	x	x	x	x
Methods of planning and control		x	x	x	
Use of accounting information for managerial purposes	x	x	x		x
Costing methods	x			x	
Theory of Constraints					x
Formation of the sale price					x
Use of financial information for management purposes		x	x	x	
Analysis of cost-volume-profit				x	
Performance Evaluation					
Reward system					
Management reports	x			x	
Investment Analysis					
EVA/MVA					x

Source: created by the authors (2013)

It is observed that the contents mostly covered in the Management Accounting discipline offered by

the universities are: Definition, function and attributions of Management Accounting; Management control systems; Use of accounting information for management purposes; Methods of planning and controlling; Use of financial

information for management purposes; Fundamentals of costs and cost analysis. Likewise, the identification of the syllabus

content of the Controllership discipline was also done, as shown in Table 3.

Table 3: Syllabus content of controllership by region of the country

Content	north	Northeast	Midwest	Southeast	South
Definitions and functions of the Controllership	x	x	x	x	x
Controllership profile		x			x
Management information systems	x	x		x	x
Controllership tools	x	x	x		
Integrated management systems		x	x		x
Methods of planning, control and decision	x	x	x	x	x
Management information		x			
Cost analysis	x				x
Formation of the sale price		x			
Theory of Constraints			x	x	
Performance Evaluation	x	x	x	x	
GECON use	x	x	x	x	x
Opportunity cost			x		
Accountability					x

Source: created by the authors (2013)

According to Table 3, the most recurrent content of Controllership in the regions of the country are: Definition, functions and role of the Controllership; Methods of planning, decision and controlling; Use of economic management model (GECON); Information Systems; Performance evaluation; and Controllership tools.

Market Demand

According to data collected on the website *Pense Empregos* between April 14th and July 14th, 2013, 87 positions were available for Management Accounting professionals, and 167 positions for Controller, as shown in Fig. 1.

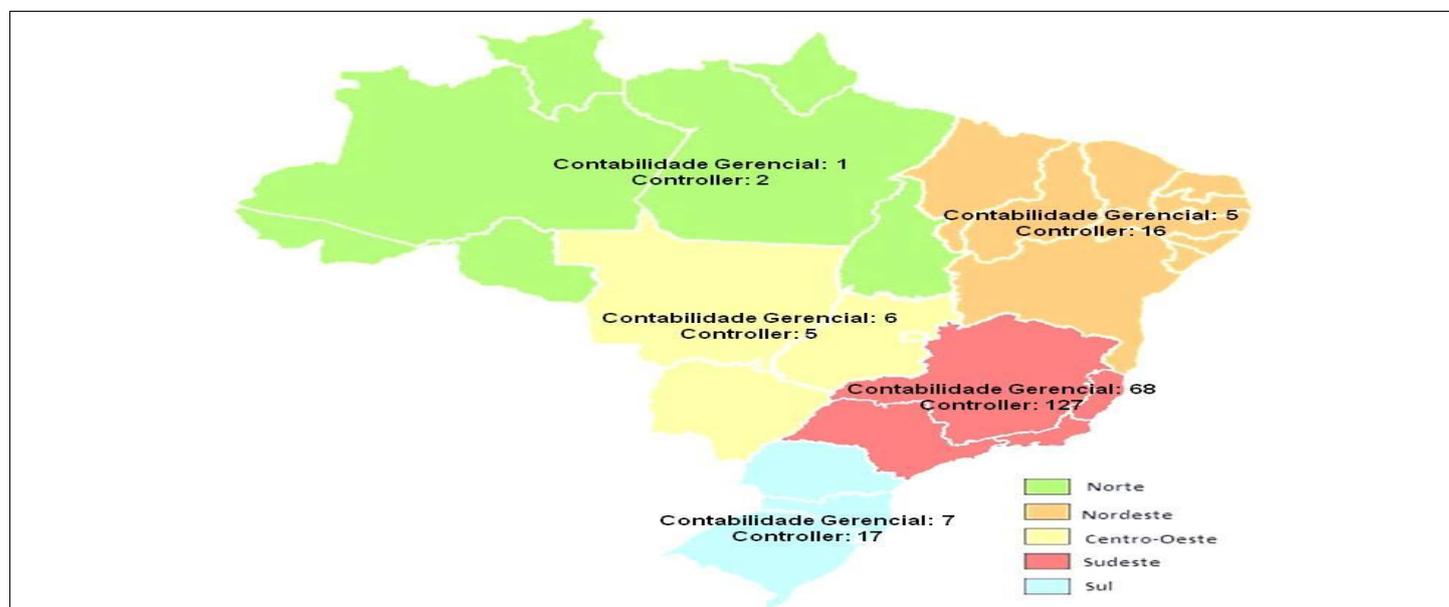


Fig.1: Market demand by regions

The southeast of Brazil was the region that had more job opportunities regarding the knowledge analyzed. Out of the 254 positions analyzed, 195 were available in the states of São Paulo, Rio de Janeiro, Minas Gerais and Espírito Santo. The

south of the country had the second largest number of positions being, also in this region, the demand for professionals in the Controllership area bigger than the demand for professionals in the Management Accounting area.

Requirements of the Positions Offered

The 254 positions analyzed had different and peculiar job requirements due to the region where they are located and also because of the operating area of each company. However, in most of the data analyzed there was consonance among the requirements for the accounting professional –

both in the specificity of Management Accounting and Controllership.

Among the 87 job offers for Management Accounting professionals, the most recurring requirements focus on technical knowledge, as shown in Table 4.

Table 4: Requirements for the management accounting professional

Requirements	North	Northeast	Midwest	Southeast	South
Knowledge of accounting routines	x	x	x	x	x
Analysis and presentation of management reports	x		x	x	x
Knowledge of methods of planning and control	x	x	x	x	x
Preparation of the sale price	x				
Parameterization of the accounting system		x			
Knowledge of indicators		x		x	
Knowledge of strategy		x			
Preparation and analysis of the budget		x			
Knowledge of national policy		x			
Organization to capture information from the sectors of the organization	x	x			
Capacity of coordination, organization and monitoring team performance		x		x	x
Capacity of monitoring the organization's performance	x	x	x	x	x
Preparation and analysis of financial statements					x
Preparation and analysis of cost appropriation maps				x	x
Knowledge of financial planning					x

Source: created by the authors (2013)

The knowledge required for professionals in the Controllership area showed compliance when different market offerings were analyzed. Table 5

presents a summary of the requirements identified.

Table 5: Requirements for the controllership professional

Requirements	North	Northeast	Midwest	Southeast	South
Preparation of management reports	x	x	x	x	x
Expertise in integrated management systems	x	x			x
Preparation, review and audit of financial statements for management purposes	x	x	x	x	x
Knowledge of accounting, fiscal and banking legislation	x	x		x	x
Know and monitor financial sector routines		x	x		x
knowledge of strategic planning		x	x		
Knowledge of budget development and consolidation		x	x		x
Control and record keeping of information and accounts		x		x	x
Feed and present spreadsheets and graphs with monthly closing information		x			
Analysis of new businesses and investments		x		x	
Knowledge of costs routine, formation of sales price		x	x	x	x
Knowledge of preparation and monitoring of monthly cash flow		x	x		
Offer support for audits and internal and external controls			x	x	
Knowledge of indicators			x	x	x
Preparation and monitoring of budgetary planning			x	x	
Knowledge of risk analysis and credit				x	
Knowledge of business management techniques				x	
Knowledge of market					x

Source: created by the authors (2013)

Besides the technical knowledge, most of the positions offered required basic knowledge of informatics and advanced knowledge of tools (e.g., spreadsheets). The mastery of a foreign language (English or Spanish, preferably) and social skills, such as oral expression, configured essential requirements. Abilities such as organization, leadership and proactivity are also required. It is noteworthy that 52 % of the companies require the professional to have additional training, such as specialization or post-graduation in related areas of Accounting, Business Management or Finance.

Convergences between Syllabus and Positions Offered

Given the findings of the survey, it was possible to notice that organizations are looking for expert professionals. However, the basic knowledge inherent to accounting education is also required for specific categories, such as Management Accounting and Controllership. Thus, it is possible to notice that the foundations of Accounting Science, object of the study, are required in the job positions offered.

It was verified that the syllabus of disciplines and the market demands converge. On the other hand, some of the requirements go beyond the content of the disciplines analyzed, and refer to contents of other disciplines in the Accounting Science undergraduate course. Other requirements are beyond the technical knowledge, e.g. knowing other languages. Some of the requirements observed were not identified in the syllabus of the disciplines. However, these requirements can be found in the syllabus of related areas, such as Administration and Statistics, which are offered in the curriculum.

Conclusions

The objective of the research was to examine the convergence of the contents of the Management Accounting and Controllership disciplines offered by Brazilian federal universities and the market demand. In general, it was observed that most federal universities offer the Accounting Science course and, in the curriculum of those courses, the Controllership discipline can be more easily found. On the other hand, there are few courses that include Management Accounting as a specific discipline.

Companies are the conducting veins of the economic growth of a country, through which flow most of the wealth produced, and from where it can be distributed. Thus, the preparation of an environment that enables economic growth, the

creation and maintenance of universities with adequate training of qualified professional, able to contribute to the generation of national wealth, become logical imperatives.

Accounting Science courses must be properly structured to fulfill different functions, among them, assist in the processes that support the directions and strategies within the company. At this time, Management Accounting and Controllership become key elements for the effective performance of those activities. Nevertheless, is relevant the information that the labor market demand is superior to the Controllership activities, supporting, thus, the limited number of Management Accounting discipline offered in the curricula of the Accounting Science courses compared to the offer of the Controllership discipline. The southeast of Brazil was the region that had more job opportunities regarding the knowledge analyzed, and universities located in São Paulo, Minas Gerais, Rio de Janeiro and Espírito Santo presented convergence with this reality, since all of them have the Controllership discipline in their curriculum.

Regarding the analysis conducted, the study concludes that the content offered by Brazilian universities in the Management Accounting and Controlling disciplines converge to what is required by companies, once most of the requirements of the labor market remain relevant to the content covered by the Accounting Science undergraduate course. It represents that the courses are organized on the axes of the professional training, and are aligned to the labor market. The study allows inferring that the syllabuses analyzed are all updated, and are aligned with the curriculum guidelines and the contemporary demands of the working world.

Due to the subjects addressed in the disciplines object of the research, it can be inferred that the Controllership discipline, for being more specific and provide greater autonomy in relation to the content of other disciplines, is studied individually. Differently, it is reasonable to infer that Management Accounting, although not studied as a specific discipline, is included in the syllabus of other disciplines offered in the course, possibly included in the Cost Accounting and Controllership disciplines.

In conclusion, given the importance of the subjects addressed, it is surprising to find out that they are not studied in a specific way in most of the federal institutions of education dedicated to the study of Accounting Science. Even though the

subjects are addressed in other disciplines, students of the universities mentioned would certainly benefit from further clarification on

issues related to the theme, which is why the specific disciplines should be available whenever possible, even as electives.

References

1. Decreto n. 20,158, de 30 de junho de 1931. Organiza o ensino comercial, regulamenta a profissão de contador e dá outras providências. Disponível em: <<http://www2.camara.leg.br/legin/fed/decret/1930-1939/decreto-20158-30-junho-1931-536778-norma-pe.html>>. Acesso em: 15 jul. 2013.
2. Decreto-Lei n. 7988, de 22 de setembro de 1945. Dispõe sobre o ensino superior de ciências econômicas e de ciências contábeis e atuariais. Disponível em: <<http://legis.senado.gov.br/legislacao/ListaPublicacoes.action?id=27880>>. Acesso em: 15 jul. 2013.
3. Saes Flávio Azevedo Marques, Cytrynowicz Roney (2001) O ensino comercial na origem dos cursos superiores de economia, contabilidade e administração. Revista Álvares Penteado, São Paulo, 3(6):37-59.
4. Lei n. 1.401, de 31 de julho de 1951. Inclui, no curso de ciências econômicas, a cadeira de História Econômica Geral e do Brasil, e desdobra o curso de ciências contábeis e atuariais. Disponível em: <<http://www2.camara.leg.br/legin/fed/lei/1950-1959/lei-1401-31-julho-1951-375767-publicacaooriginal-1-pl.html>>. Acesso em: 15 jul. 2013.
5. Brasil. Conselho Nacional de Educação. Câmara de Ensino Superior. Resolução CNE/CES n. 10/2004. Brasília, DF, 2004.
6. Iudícibus Sérgio (1998) Contabilidade gerencial. São Paulo: Atlas.
7. Atkinson Anthony A et al. (2000) Contabilidade gerencial. São Paulo: Atlas.
8. Ricardino Álvaro (2005) Contabilidade gerencial e societária: origens e desenvolvimento. São Paulo: Saraiva.
9. Martin NC (2002) Da contabilidade à controladoria: a evolução necessária. Revista de Contabilidade & Finanças. São Paulo, 28:7-28.
10. Horngren Charles T, Sundem Gary L, Stratton William O (2004) Contabilidade gerencial. 12. ed. São Paulo: Pearson Prentice Hall.
11. Neves Silvério das, Viceconti Paulo Eduardo V (1998) Contabilidade de custos: um enfoque direto e objetivo. 5.ed. São Paulo: Frase.
12. Oliveira Luiz Martins de; Perez Junior, José Hernandes, Silva Carlos A (2004) dos Santos. Controladoria estratégica. 2. ed. São Paulo: Atlas, 2004.
13. Almeida Lauro Brito de, Parisi Cláudio, Pereira Carlos Alberto (2001) Controladoria. In: CATELLI, Armando (Coord.). Controladoria: uma abordagem da gestão econômica - Gecon. São Paulo: Atlas, p. 343-355.
14. Küpper Hans Wrich Prich (2005) Controlling & konzeption, aufgaben um instrumente. 4. ed. Berlin: MSG.
15. Mosimann, Clara Pellegrinello, Fisch Silvio (1999) Controladoria. 2. ed. São Paulo: Atlas.
16. Borinelli Márcio Luiz (2006) Estrutura conceitual básica de controladoria: sistematização à luz da teoria e da práxis. 341 f. Tese (Doutorado em Ciências Contábeis) – Programa de Pós-graduação em Ciências Contábeis, Departamento de Contabilidade e Atuária da Faculdade de Economia, Administração e Contabilidade da Universidade de São Paulo, São Paulo,.
17. Brussolo Fábio. As diretrizes curriculares dos cursos de graduação em Ciências Contábeis X o mercado de trabalho através das ofertas de emprego para a área contábil na grande São Paulo: uma análise crítica. 142 f. Dissertação (Mestrado em Controladoria e Contabilidade Estratégica) – Faculdade de Ciências Econômicas de São Paulo, São Paulo, 2002.
18. Evangelista Armindo Aparecido. O currículo do curso de Ciências Contábeis e o mercado de trabalho para o profissional contador. 147 f. Dissertação (Mestrado em Controladoria e Contabilidade Estratégica) - Centro Universitário Álvares Penteado, São Paulo, 2005.
19. Gil Antonio Carlos. Como elaborar projetos de pesquisa. São Paulo: Editora Atlas, 2002.
20. Severino Antônio Joaquim (2007) Metodologia do trabalho científico. 23. ed. São Paulo: Cortez.
21. Babbie Earl (1999) Métodos de pesquisas de survey. Belo Horizonte: Ed. UFMG, 1999.
22. Ruiz João Álvaro Metodologia científica: guia para eficiência nos estudos. 5. ed. São Paulo: Atlas, 2002.
23. Ministério da Educação. Sistema E-mec (Comp.). Instituições de Educação Superior e Cursos Cadastrados. Disponível em: <<http://emec.mec.gov.br/>>. Acesso em: 15 jul. 2013.
24. Martins Gilberto de Andrade (2002) Manual para elaboração de monografias e dissertações. 3. ed. São Paulo, Atlas.