



PLANO DE ENSINO

Disciplina	Planejamento Governamental em Instituições Públicas (315923)		
Créditos/Horas	4 créditos, 60 horas/aula		
Curso	Mestrado em Ciências Contábeis	Linha de Pesquisa 2 - Impactos da Contabilidade no Setor Público, nas Organizações e na Sociedade	
Modalidade	Optativa		
Professores Responsáveis	Dr. João Abreu de Faria Bilhim E-mail: j.bilhim@sapo.pt Dr.ª Andréa de Oliveira Gonçalves E-mail: andreagon@unb.br		
Período letivo	2019/2.º		
Horário de aulas	Concentradas em outubro e novembro de 2019		
Metodologia de Ensino	<ul style="list-style-type: none">- Aulas expositivo-participativas;- Leitura de textos;- Discussões em sala de aula sobre os temas solicitados;- Apresentações de trabalhos;- Elaboração de artigo científico.		
Ementa	O objetivo desta disciplina é desenvolver as competências dos alunos em matéria de estratégia e planejamento num setor específico como o da Administração Pública. Serão estudados os principais modelos, técnicas, tipos e níveis de planejamento.		
Programa	<ol style="list-style-type: none">1. Problemas e Desafios Contemporâneos da Administração Pública2. Processo de Tomada de Decisão no Setor Público3. Teorias do Planejamento4. Estratégia, prospectiva e planejamento5. Administração Estratégica e Planejamento6. Mapas Estratégicos de Kaplan e Norton7. Planejamento nas Instituições Públicas: Tipo de planos8. Planejamento Público no Brasil9. Planejamento e Orçamento10. Planejamento, Controle e Avaliação11. Os Múltiplos Papéis dos <i>Controllers</i>12. <i>Activity-Based Costing/management</i>13. Medição do Desempenho e <i>Balanced Scorecard</i>14. Planejamento, Boa Governança e <i>Accountability</i>15. Sistemas <i>Enterprise Resource Planning</i>		
Critério de Avaliação	<p>Os critérios de avaliação serão distribuídos no decorrer do semestre da seguinte maneira:</p> <ul style="list-style-type: none">- Apresentação oral em grupo, na primeira parte da aula (30 pontos). O papel do grupo será sempre o de trazer o referencial teórico e normativo sobre o tema, contextualizar o tema na perspectiva da contabilidade e agregar, novas referências bibliográficas pertinentes, além das já mencionadas no programa e em aula.- Participação em grupo em “<i>workshop</i>”, na segunda parte da aula (30 pontos). O papel do grupo será revelar capacidade de aplicação da teoria à prática.- Participação individual nos debates em sala de aula (10 pontos).- Elaboração de um <i>artigo</i> sobre um dos temas do programa (30 pontos), previamente escolhido, obedecendo às regras de escrita científica da ANPAD.		
Calendário de Atividades	Aulas	Tema	Apresentação/Apoio
	1.ª	Apresentação do professor. Apresentação dos alunos. Entrega e apresentação do plano de ensino. Metodologia. Critérios e datas de avaliação. Apresentação da Bibliografia.	Prof. Bilhim Prof. Andréa
		Problemas e Desafios Contemporâneos da Administração Pública	
	2.ª	Processo de Tomada de Decisão no Setor Público	Prof. Bilhim Prof. Andréa
	3.ª	Teorias do Planejamento	Prof. Bilhim Prof. Andréa
	4.ª	Estratégia, prospectiva e planejamento	Prof. Bilhim Prof. Andréa
	5.ª	Administração Estratégica e Planejamento: Mapas Estratégicos de Kaplan e Norton	Prof. Bilhim Prof. Andréa
	6.ª	Mapas Estratégicos de Kaplan e Norton	Prof. Bilhim Prof. Andréa
7.ª	Planejamento nas Instituições Públicas: Tipo de planos	Prof. Bilhim Prof. Andréa	



8. ^a	Planejamento no Brasil	Prof. Bilhim Prof. Andréa
9. ^a	Planejamento e Orçamento	Prof. Bilhim Prof. Andréa
10. ^a	Planejamento, Controle e Avaliação	Prof. Bilhim Prof. Andréa
11. ^a	Os Múltiplos Papéis dos <i>Controllers</i>	Prof. Bilhim Prof. Andréa
12. ^a	<i>Activity-Based Costing/management</i>	Prof. Bilhim Prof. Andréa
13. ^a	Medição do Desempenho e <i>Balanced Scorecard</i>	Prof. Bilhim Prof. Andréa
14. ^a	Planejamento, Boa Governança e <i>Accountability</i>	Prof. Bilhim Prof. Andréa
15. ^a	Sistemas <i>Enterprise Resource Planning</i>	Prof. Bilhim Prof. Andréa

1. Problemas e Desafios Contemporâneos da Administração Pública

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2. Processo de Tomada de Decisão no Setor Público

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**Informações
Adicionais**

O aluno tem direito a 25% de faltas; além desse percentual; será automaticamente reprovado (menção SR).

Brasília, DF, 31 julho de 2019.
Prof. JOÃO ABREU DE FARIA BILHIM
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