

Concurso Público para Docentes do Magistério Superior
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Área do concurso: **Ciências Contábeis - Subárea: Contabilidade Comportamental**

Classe: **Adjunto A - Dedicção Exclusiva**

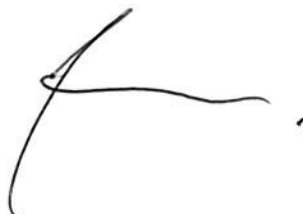
Perfil do candidato: **Doutor em Ciências Contábeis ou Administração.**

Espelho da Prova Escrita

**Ponto Sorteado: 01 – Restrições comportamentais no processo de tomada de decisões
(behavioral constraints in the decision-making process)**

- Behavioral Theory
 - Decision-making process
 - Unit of analysis: individuals and groups

- Normative versus Descriptive Decision-Making Processes
 - Normative (mainstream) view: How individuals are supposed to make decisions
 - Expected utility (EU) theory
 - Individuals as rational decision makers (utility maximizers) with no behavioral constraints in the decision-making process
 - Descriptive perspectives: How individuals actually make decisions
 - Limited (bounded) rationality: information processing capacity
 - Limited attention
 - Task and context variables
 - Time constraints (time pressure)
 - Task complexity
 - Use of heuristics
 - Representativeness
 - Availability
 - Adjustment and anchoring
 - Initial beliefs
 - Biased information search: Confirmation bias
 - Biased processing of disconfirming information
 - Prospect theory
 - Loss aversion
 - Framing effects
 - Rule following
 - How should I behave? What are the rules?
 - Injunctive and normative rules



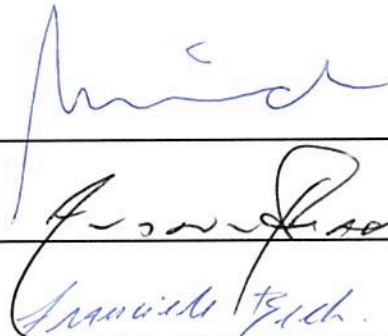
- Situational cues
 - Unconscious Bias
 - Discrimination (Gender and minority groups)
- Group Decision Making Process
 - Decision rules (majority, group satisficing, etc.)
 - Hidden profile
 - Groupthink
 - Mitigating groupthink problems: Search of disconfirmatory information
- Decision making process and accounting information
 - Role of accounting information in decision-making process
 - Disclosure and financial reporting
 - Auditing
 - Management accounting
 - Risk aversion and Asymmetric information
 - Examples and consequences of behavioral constraints
 - The pros and cons of behavioral constraints (the good and the bad of behavioral constraints)
 - Other types of constraints: physical constraints and administrative constraints (examples, pros, and cons)
- Internal and Management Controls
 - Behavioral aspects
 - Types of control systems: Action, Personnel/Cultural Controls, and Result Controls
 - Management control systems and decision making process: Effects on motivation, effort, and behavior
 - Mitigating detrimental consequences of behavioral constraints
- Research on behavioral constraints in the decision-making process
 - Financial accounting, auditing, and managerial accounting
 - Alternative theories and methods

Comissão Examinadora

Luiz Carlos Miranda _____

Andson Braga de Aguiar _____

Franciele Beck _____



The image shows three handwritten signatures in blue ink, each written over a horizontal line. The first signature is for Luiz Carlos Miranda, the second for Andson Braga de Aguiar, and the third for Franciele Beck.