



UNIVERSIDADE FEDERAL DE PERNAMBUCO

**PPGCC**  
Programa de Pós-Graduação em  
**Ciências Contábeis** | UFPE

FEDERAL PUBLIC SERVICE  
FEDERAL UNIVERSITY OF PERNAMBUCO  
APPLIED SOCIAL SCIENCES CENTER  
GRADUATE PROGRAM IN ACCOUNTING SCIENCES

**ADMISSION NOTICE TO THE COURSES  
OF MASTER AND DOCTORATE IN ACCOUNTING  
FOR THE 2021 SCHOOL YEAR  
(Notice approved at the Collegiate meeting of 04/22/2020)**

The Coordinator of the Graduate Program in Accounting Sciences, Luiz Carlos Marques dos Anjos, in the use of his attributions and in accordance with the established in the Rules of the Graduate Program in Accounting Sciences at UFPE and with the other rules of UFPE, makes this Admission Notice public, establishing the rules for the Public Selection and Admission to the Student Body of the Masters and Doctorate Courses in Accounting Sciences, for the academic year 2021, to participate in the program on a full-time basis.

**2 - Application:**

2.1 - To participate in the application process for Master's Course, the candidate is required to have completed Full Degree or Technological Modality course, and for the Doctoral Course, it is required that the candidate has completed a Master's degree.

2.1.1 - For applicants to the Master's Course, the applications of graduates of Full Degree or Technological Modality, recognized by the Brazilian Ministry of Education, enrollment being subject to the favorable result in the Selection Process and the conclusion of Graduation until the date of the registration.

2.1.2 - For candidates to the Doctoral Course, the application of Master's students will be accepted with enrollment subject to a favorable result in the Selection Process and the conclusion of the Master's degree until the date of enrollment.

2.2 - The application must be made during the period shown in the Calendar presented in item 4.2 of this Notice.

2.3 – The application can be done in person, by correspondence or on-line (Google form and e-mail).

2.3.1 - In-person applications must be made at the Secretary of the Graduate Program in Accounting Sciences, at the Center for Applied Social Sciences (CCSA) of the Federal University of Pernambuco (UFPE), from Monday to Friday, from 9 am to 12 pm and from 2 pm to 5 pm.

2.3.2 - Applications by correspondence may be received within three working days after the closing of the inscriptions, provided they are posted within the period contained in the Calendar presented in item 4.2 of this Notice, the Program is not responsible for delays in postal delivery, beyond the tolerance of three working days.

2.3.3 - Applications by correspondence should be posted to the following address: Secretaria do Programa de Pós-Graduação em Ciências Contábeis, Centro de Ciências Sociais Aplicadas (CCSA), Universidade Federal de Pernambuco (UFPE), Avenida dos Funcionários, s/n – 1º andar - Sala E-6 - Cidade Universitária - CEP: 50.740-580 - Recife – PE – Brasil.

2.4 - In the case of registration by proxy, the same can only be done through the presentation of power of attorney.



2.5 – The applications will be verified upon receipt by the Selection and Admission Committee at the regarding compliance with the documentation required for its acceptance, as described in item 2 of this Notice.

2.6 - The applicant is fully and exclusively responsible for the documentation provided by him for the registration, which cannot be changed or supplemented, under any circumstances or under any circumstances.

2.7 - Only registrations that meet the requirements of item 2 of this Notice will be approved by the Selection and Admission Committee.

2.8 - The approved registrations will be informed by the Selection and Admission Committee, on the date shown in the Calendar presented in item 4.2 of this Notice.

### 3 - Documentation for Registration:

3.1 - Documentation required for application in the selection processes for the Master Course and the Doctoral Course:

a) Application form duly fulfilled, according to the model available at <https://forms.gle/f3saKkR16TLX31ee7>;

b) Copy of identity document, with photo (identity card, driver's license, passport);

c) ANPAD Academic Test Result Certificate, carried out not earlier than 2016, in which all test scores are included (Logical / Quantitative Reasoning, Portuguese, English and Analytical Reasoning) and with overall result score (arithmetic mean) single individual test scores) equal to or greater than 300 and English test score equal to or greater than 250 for candidates for master's degree and 300 for candidates for doctorate, or GMAT (Graduate Management Admission Test) with total score equal to or greater than 300.

d) Each candidate may attach only one certificate of the Anpad Academic or GMAT test result;

e) Candidates not proficient in Portuguese must, additionally, deliver the CELPE-BRAS test result in digital media (more information at <http://celpebras.inep.gov.br/celpebras/>). In case the candidate foreigner has not taken the CELPE-BRAS test, being approved in the selection process, he will have until the end of the first academic year to present the "advanced certificate" in the test result, proving his ability to attend classes, defend his doctoral thesis and fulfill the other academic rites of the program in Portuguese, under penalty of termination from the program.

f) A recent 3x4 photo;

g) Proof of payment of the registration fee, in the amount of R\$ 50.00 (fifty Reais), which must be made through GRU - Union Collection Guide, according to the instructions presented in Annex II, exempt from the fee for candidates who prove to be: student regularly enrolled at UFPE, graduating from undergraduate or master's degree; active or inactive UFPE server (administrative technicians and teachers) or substitute professor at UFPE, according to UFPE Administration Council Resolution 03/2016; or enrolled in the Single Registry for Social Programs of the Federal Government and a member of a low-income family, pursuant to Decree No. 6,135 / 2007. In the case of a candidate enrolled in the Single Registry for Social Programs of the Federal Government and a member of a low-income family, pursuant to Decree No. 6,135 / 2007:

i. The latter must request the waiver of payment of the registration fee until the fifth day prior to the closing of the registration, by means of an application according to the model presented in Appendix III.



ii. the decision on the waiver of payment will be communicated to the candidate on a date prior to the closing of the registrations, preferably by electronic means, to the address indicated by the applicant when registering;

iii. in case of rejection of the application for exemption from the registration fee, the applicant is allowed, within two working days, to pay the fee or to lodge an appeal, with suspensive effect, addressed to the Program Coordination.

3.2 - In addition to the documents indicated in item 3.1, candidates for the Master's Course must submit the following documentation:

a) Copy of document (s) proving that the candidate has completed or is concluding a Full Degree or Technological Modality course, recognized by the Ministry of Education. For those who have completed the undergraduate course, in addition to the diploma, other supporting documents for completing the undergraduate course will be accepted. For graduates, a document signed by the Course Coordinator will be accepted, on paper with the letterhead of the Institution offering the course, proving that they are concluding;

b) At the time of enrollment, in case of approval and classification, the diploma of the undergraduate course, obtained abroad, must be presented with authentication from the Consulate of Brazil, in the country where it was issued, or with the Hague handout in the case signatory countries to the Hague Apostille Convention. The requirement of this item is waived for diplomas obtained in France, for which no authentication is required;

c) Copy of the complete school transcript, with workload and notes of all subjects taken. In the case of an undergraduate course completed abroad, it is necessary to include copies of the original and translation, including information on the scale of concepts or grades (minimum and maximum, and minimum required for approval);

d) Printed Curriculum Vitae (Annex IV-A), with supporting documents;

3.3 - In addition to the documents indicated in item 3.1, candidates for the Doctorate Course must submit the following documentation:

a) Copy of Master's degree recognized by the Ministry of Education. The Master's degree diploma obtained abroad must be presented with the Brazilian Consulate's authentication in the country where it was issued according to item c;

b) In the case of a master's degree concluded in Brazil, a copy of the document (s) that prove (s) that you have completed or that you are a master's degree recommended by CAPES / MEC. For those who have completed the master's course, other supporting documents for the conclusion of the master's course will be accepted, in addition to the master's degree, provided that accompanied by the minutes of the defense of the master's dissertation. For graduates, a copy of the letter from the Course Coordinator will be accepted, on paper with the letterhead of the Institution offering the course, proving that they are concluding;

c) At the time of registration, in case of approval and classification, the diploma of the master's degree, obtained abroad, must be presented with the Brazilian Consulate's authentication, in the country where it was issued, or with the Hague handout in the case signatory countries to the Hague Apostille Convention. The requirement of this item is waived for diplomas obtained in France, for which no authentication is required;

d) Copy of the complete school transcript, with workload and notes of all subjects taken in the master's degree. In the case of a course completed abroad, it is necessary to include a copy of the original and the translation, including information on the scale of concepts or grades (minimum and maximum, and minimum required for approval);

e) Printed Curriculum Vitae (Annex IV-B), with supporting documents.



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3.4 - The documentation described in items 3.1, 3.2 and 3.3 can be delivered in digital media.

3.4.1 - If the candidate chooses to deliver his documentation in digital media, he must organize the files in the order in which they appear in the curriculum.

3.5 Enrollment subject to the selection of master's degrees, graduates of undergraduate courses, and the selection of doctorates, graduates of master's degrees will be admitted. In order to make the conditional registration, it is necessary to deliver, together with the other required documents, a declaration of completion or probable conclusion, with the expected date for completion of the course, issued by the institution and signed by the course coordinator. In case of classification of candidates who have made the conditional registration, the right to the vacancy will be conditioned to the delivery of a document proving completion of the undergraduate or master's degree, until the date of enrollment;

4 - The Selection and Admission Exam:

4.1 - The selection process will be conducted by the Selection and Admission Committee, designated by the Program Collegiate, formed by up to five members, one of whom, necessarily, the Program Coordinator. In carrying out its work, the aforementioned commission may count on the collaboration of members of the Program's faculty, at the discretion of the Coordinator.

4.2 - The Selection for the Masters and Doctorate Courses will obey the schedule and steps described in the Calendar presented below:



<b>SCHEDULE OF THE PUBLIC CONTEST FOR THE SELECTION AND ADMISSION OF STUDENTS TO THE MASTERS AND ACADEMIC DOCTORATE COURSES IN ACCOUNTING SCIENCES</b>	
<b>Stage</b>	<b>Dates &amp; Times<sup>P</sup></b>
Candidates application	10/1 to 10/23/2020, from 9 am to 12 pm and from 2 pm to 5 pm.
Deadline for receipt of entries by correspondence, posted until 10/23/2020.	October 26 to 30, 2020.
Applications approval	11/03/2020 until 5 pm.
Application Appeal Term*	11/4 to 11/6, 2020, from 9 am to 12 pm and from 2 pm to 5 pm.
Stage 1 - Evaluation of the overall and the English test result of the ANPAD Test and the GMAT test result	November 9-10, 2020.
Stage 1 results disclosure	11/10/2020 until 5 pm.
Stage 1 Appeal Term*	November 11 to 13, 2020, from 9 am to 12 pm and 2 pm to 5 pm
Stage 2 – <i>Curriculum Vitae</i> Analysis	November 12-17, 2020
Stage 2 results disclosure	11/17/2020 until 5 pm.
Stage 2 Appeal Term*	November 18 to 20, 2020, from 9 am to 12 pm and from 2 pm to 5 pm.
Final Result	11/25/2020 until 5 pm.
Final Result Appeal Term	November 26 to 30, 2020, from 9 am to 12 pm and from 2 pm to 5 pm
Pre-registration of novice students, at the Secretary or by email	02/01 to 02/02/2021 from 9 am to 12 pm
Registration	<b>2021.1</b> , according to the calendar defined by PROPESQ/UFPE (Siga A)
Beginning of Classes	<b>2021.1</b> (according to the calendar defined by the Programm after students registration.)**
<sup>P</sup> All times refer to Brasilia time	
* Appeals can be made by e-mail, addressed to the Program Secretariat: ppgcontabeis@ufpe.br	

4.3 - The selection process for Masters and Doctorate courses will consist of two stages.

4.4 - Stage 1 - Evaluation of the General Result and the English test of the ANPAD Academic Test or the GMAT Test - Elimination Stage.

4.4.1 - For candidates who present the results of the ANPAD Academic Test, only candidates who have obtained, in the same test, scores for the general result of the ANPAD Academic Test equal to or greater than 300 and the test English and 250 or more for candidates for master's degree and 300 for candidates for doctorate;

4.4.1.1 - For candidates who present the result of the ANPAD Academic Test, the score of the General Result of the ANPAD Academic Test, ranging from 300 to 600 for the participants of this stage, expresses the arithmetic average of the scores of all the tests of the Test ANPAD Academic (Logical / Quantitative Reasoning, Portuguese, English and Analytical Reasoning).

4.4.1.2 - The English test grade of the ANPAD Academic Test will vary from 250 to 600 for candidates for the master's degree, and from 300 to 600 for candidates for doctorate.



4.4.1.3 - For those who presented the results of the ANPAD Academic Test, the Grade of Step 1 will be obtained by normalizing the sum of the scores of the General Result of the ANPAD Academic Test and the English test of the ANPAD Academic Test, multiplied by their respective weights and divided by 600.

4.4.2 - For those who present the result of the GMAT Test, only candidates who have obtained a score equal to or greater than 300 will be admitted to the selection.

4.4.2.1 - For those who present the result of the GMAT Test, the Note of Step 1 will be obtained by normalizing the Result of the GMAT Test, divided by 800.

4.4.3 - The Note for Step 1 will be presented with two decimal places. For the purpose of rounding the note, when the third decimal digit is less than 5, the second decimal will remain unchanged.

4.4.3.1 For candidates to the Master's Course, who took the ANPAD Academic test, the grade of Step 1 will be obtained using the weights 7 (seven) for the grade of the General Result of the ANPAD Academic Test and 3 (three) for the English test of the ANPAD Academic Test.

4.4.3.2 - For candidates to the Master's Course who took the GMAT test, the grade of Step 1, the grade of Step 1 is the grade calculated according to item 4.4.2.1.

4.4.3.3 - The process of normalizing the Notes of Stage 1 of candidates for the Master's Course will be as follows: the score of each candidate will be multiplied by the ratio between 10 and the highest score among candidates for the Master's Course.

4.4.3.4 - For candidates to the Doctoral Course, who took the ANPAD Academic test, the grade of Step 1 will be obtained using the weights 6 (six) for the grade of the General Result of the ANPAD Academic Test and 4 (four) for the English test of the ANPAD Academic Test.

4.4.3.5 - For candidates to the Doctoral Course who took the GMAT test, the grade for Step 1 is the grade calculated according to item 4.4.2.1.

4.4.3.6 - The process of normalizing the Notes of Stage 1 of the candidates for the Doctorate Course will take place as follows: the score of each candidate will be multiplied by the ratio between 10 and the highest score among the candidates for the Doctorate Course.

4.4.6 - This stage will approve for Stage 2, both for the Master's and Doctorate courses, all registered candidates who obtain a grade equal to or greater than 5.00 (five). Candidates who obtain a grade lower than 5.00 (five) will be eliminated and will not proceed to Step 2.

4.5 - Stage 2 - Evaluation of the Curriculum Vitae - Classification Stage.

4.5.1 - Candidates qualified to participate in Stage 2, in accordance with Item 4.4.6 of this Notice, will undergo the evaluation of the Curriculum Vitae, which is a qualifying stage and will obey the maximum score of 10 points.

4.5.2 - The Note for Step 2 will be presented with two decimal places. For the purpose of rounding off the Curriculum Vitae Note, when the third decimal place is less than 5, the second decimal place will remain unchanged.

4.5.3 - The evaluation of the candidates' Curriculum Vitae will consider the following topics, all with identical weights (weight 1): degree; professional experience; research activities; and scientific production. The evaluation grade of each candidate's Curriculum Vitae will result from the sum of the multiplications of the grades obtained in each of these topics by their respective weight.

4.5.4 - The calculation of the Curriculum Vitae evaluation score of candidates for the Master's Course will use the tables presented below, with the items considered in each topic, the maximum score for each item, and the criteria for the score.





4.5.4.1 - Titration (Weight 1)

<b><i>Titration</i></b> <b><i>Academic courses and activities</i></b>	<b><i>Maximum Score and Criteria</i></b>
Undergraduate Area	1.50 (with 1.50 points for graduates in accounting and actuarial sciences, 1.00 for graduates in administration, economics and production engineering, and 0.70 for graduates in other courses).
Minimum course length	0.50 (with 0.50 for courses of 4 years or more and 0.25 for shorter courses).
Average Grade of the Undergraduation School History	1.50 (the simple three rule will apply, with 1.50 being attributed to the highest result obtained among the registered candidates). In case the average of the academic record is defined in a different scale from the traditional one (from zero to ten), to allow comparability, these will be converted to a scale from zero to ten. In the case of notes defined only by letters, and in which there is no equivalence with a numerical scale, the letter representing the best performance ("excellent", for example) will be compared to the note 10.00 (ten) and the letter representing the the lowest performance required for approval ("regular", for example) will be equated to note 5.00 (five), with the other intermediate letters defined within this interval, proportionally to the number of existing intermediate letters. In such cases, candidates must include a copy of the IES document, explaining the scale of the grades.
Monitoring (proven performance of the candidate in activities in the undergraduate course, as a facilitator in the relationship between teachers and students)	0.50 (of which 0.25 per semester in which the candidate has undergraduate monitoring activities)
Second undergraduate course	1.00 if the candidate has more than one degree.
Postgraduate Course (lato or stricto sensu) with at least 360 hours, in the Program area or in related areas	1.00 (of which 1.00 in the area of accounting, finance, administration or actuarial sciences and 0.50 in the others)
<b>Titration - maximum score</b>	<b>6.00 (weight 1)</b>



## 4.5.4.2 - Professional Experience (Weight 1)

<i>Professional Experience</i>	<i>Maximum Score and Criteria</i>
Acting as a undergraduate teacher, in the Program area or in related areas.	1.00 (of which 0.10 per semester taught, regardless of the number of subjects per semester)
<b>Professional experience - maximum score</b>	<b>1.00 (weight 1)</b>

## 4.5.4.3 - Research Activities (Weight 1)

<i>Research Activities</i>	<i>Maximum Score and Criteria</i>
Scientific Initiation Activity with or without scholarship, as long as proven by a document from the IES administration or the course coordinator.	1.00 (of which 0.50 per semester)
Advising undergraduates academic papers.	0.25 (being 0.05 per orientation) Coadvisors will not be considered
<b>Research Activities - maximum score</b>	<b>1.00 (weight 1)</b>

## 4.5.4.4 - Scientific Production (Weight 1)

<i>Scientific Production</i>	<i>Maximum Score and Criteria</i>
Publication of complete articles, published in scientific events or national or international scientific journals on topics related to the Program area or related areas.	2.00 * (where 0.10 for work published in a local or regional congress; 0.20 for work published in national or international congress; 1.50 per article published in a scientific journal with Qualis / CAPES A1 or with Google H5 Index $\geq 25$ ; 1.20 per article published in a scientific journal with Qualis / CAPES A2 or with $25 >$ Google Index H5 $\geq 15$ ; 1.00 per article published in a scientific journal with Qualis / CAPES B1 or with $15 >$ Google Index H5 $\geq 10$ ;





	<p>0.80 per article published in a scientific journal with Qualis / CAPES B2 or 10&gt; Google Index H5 <math>\geq</math> 8;          0.70 per article published in a scientific journal with Qualis / CAPES B3 or with 8&gt; Google Index H5 <math>\geq</math> 4;          0.50 per article published in a scientific journal with Qualis / CAPES B4 or with 4&gt; Google Index H5 <math>\geq</math> 1;          0.30 per article published in a scientific journal with Qualis / CAPES B5 or with Google H5 Index <math>&lt;</math>1.          Comments:          1) For publications in a congress or scientific journal of the last five years (2016 to 2020), a full score will be awarded. For publications in a congress or scientific journal older than 5 years, 50% of the full score will be attributed.          2) 2) For publications in a scientific journal with Qualis / CAPES B4 or less, and its equivalent impact factor, only 2 articles will be accepted</p>
<b>Scientific Production - maximum score</b>	<b>2.00 (weight 1)</b>
<p>Note: for the purpose of evaluating publications in a scientific journal with Qualis / CAPES, the most recent information provided by CAPES will be used, from the evaluation area in which the Program is inserted (Public and Business Administration, Accounting and Tourism), in date of publication of this notice. For books and book chapters published, only those that have an ISBN and that have been published by publishers that ensure distribution at least nationally will be considered.          * The classification criteria of the journal that most benefits the candidate should be considered</p>	

4.5.5 - The calculation of the Curriculum Vitae evaluation score of candidates for the Doctoral Course will use the tables presented below, with the items considered in each topic, the maximum score for each item, and the criteria for the score.

4.5.5.1 - Titration (Weight 1)

<b><i>Titration</i></b>	<b><i>Maximum Score and Criteria</i></b>
<b><i>Academic courses and activities</i></b>	
Master's knowledge área	1.50 (being 1.50 points for Masters in Accounting Sciences or in Actuarial Sciences, 1.00 for masters in administration, economics and production engineering, and 0.80 for masters in other areas).



Average grade of the Master's School Transcript	1.50 (the simple three rule will apply, with 1.00 being attributed to the highest result obtained among the registered candidates). In case the average of the academic record is defined in a different scale from the traditional one (from zero to ten), to allow comparability, these will be converted to a scale from zero to ten. In the case of notes defined only by letters, and in which there is no equivalence with a numerical scale, the letter representing the best performance ("excellent", for example) will be compared to the note 10.00 (ten) and the letter representing the the lowest performance required for approval ("regular", for example) will be equated to note 5.00 (five), with the other intermediate letters defined within this interval, proportionally to the number of existing intermediate letters. In such cases, applicants must include a copy of the program's rules page, explaining the scale of the grades.
<b>Titration - maximum score</b>	<b>3.00 (weight 1)</b>

4.5.5.2 – Experiência Profissional (Peso 1)

<b>Professional Experience</b>	<b>Maximum Score and Criteria</b>
Acting as a undergraduate teacher, in the Program area or in related areas.	1.00 (of which 0.20 per semester taught, regardless of the number of subjects per semester)
<b>Professional experience - maximum score</b>	<b>1.00 (weight 1)</b>

4.5.5.3 - Research Activities (Weight 1)

<b>Professional Experience</b>	<b>Maximum Score and Criteria</b>
Acting as a undergraduate teacher, in the Program area or in related areas.	0.50 (of which 0.05 per semester taught, regardless of the number of subjects per semester)
<b>Professional experience - maximum score</b>	<b>1.00 (weight 1)</b>



4.5.5.4 - Scientific Production (Weight 1)

<b>Scientific Production</b>	<b>Maximum Score and Criteria</b>
Publication of complete papers published in conference proceedings on topics related to the Program area or related areas.	Up to 0.50 (of which: 0.10 for work published at a conference held in Brazil; and 0.20 for work published at a conference held outside Brazil).
Publication of complete articles, published in scientific journals national or international on topics related to the Program area or related areas.	Up to 5.50 * (where: 1.50 per article published in a scientific journal with Qualis / CAPES A1 or with Google H5 Index $\geq 25$ ; 1.20 per article published in a scientific journal with Qualis / CAPES A2 or with $25 >$ Google Index H5 $\geq 15$ ; 1.00 per article published in a scientific journal with Qualis / CAPES B1 or with $15 >$ Google Index H5 $\geq 10$ ; 0.80 per article published in a scientific journal with Qualis / CAPES B2 or $10 >$ Google Index H5 $\geq 8$ ; 0.70 per article published in a scientific journal with Qualis / CAPES B3 or with $8 >$ Google Index H5 $\geq 4$ ; 0.50 per article published in a scientific journal with Qualis / CAPES B4 or with $4 >$ Google Index H5 $\geq 1$ ; 0.30 per article published in a scientific journal with Qualis / CAPES B5 or with Google H5 Index $< 1$ . Comments: 1) For publications in a congress or scientific journal of the last five years (2016 to 2020), a full score will be awarded. For publications in a congress or scientific journal older than 5 years, 50% of the full score will be attributed. 2) For publications in a scientific journal with Qualis / CAPES B4 or less, and its equivalent impact factor, only 2 articles will be accepted.
Publication of books and book chapters.	Up to 0.30 (of which: 0.30 per published book with only the candidate as author; 0.20 per book published in co-authorship; 0.15 per chapter of a published book that has only the candidate as author; and 0.10 per chapter of a book published in co-authorship).
<b>Scientific Production - maximum score</b>	<b>5.50 (weight 1)</b>
<b>Note1: if the sum of the scores of each group of scientific production exceeds 5.50, the score of scientific production will be 5.50</b>	
<b>Note2: for the purpose of evaluating publications in a scientific journal with Qualis / CAPES, the information provided by CAPES, from the evaluation area in which the Program is inserted</b>	



***(Public and Business Administration, Accounting and Tourism), on the date of publication of this notice. For books and book chapters published, only those that have an ISBN and that have been published by publishers that ensure distribution at least nationally will be considered.***

***\* The classification criteria of the journal that most benefits the candidate should be considered***

#### 4.6 - Final Result

4.6.1 - For candidates who participated in Steps 1 and 2, the Final Score will be calculated, which will be obtained by the weighted average of the grades obtained in Steps 1 and 2.

4.6.1.1 - For candidates for the Master's Course, the weights of the grades of Stage 1 and Stage 2 are, respectively, 7 (seven) and 3 (three).

4.6.1.2 - For candidates for the Doctorate Course, the weights of the grades of Stage 1 and Stage 2 are, respectively, 6 (six) and 4 (four).

4.6.1.3 - The final scores of candidates for each of the courses (Master's or Doctorate) will be normalized as follows: the score of each candidate for one of the courses will be multiplied by the ratio between 10 and the highest score among the candidates of that course ( Master or Doctorate).

4.6.1.4 -The Final Note will be presented with two decimal places. For the purpose of rounding off the Final Note, when the third decimal place is less than 5, the second decimal place will remain unchanged.

#### 5 - Vacancies and Classification:

5.1 - All candidates who participated in Steps 1 and 2 of the Selection Process will be considered approved in the selection, able to fill the vacancies.

5.2 - For the Master's Course, 16 places are offered.

5.2.1 - Candidates qualified to fill vacancies in the Master's Course, as defined in item 5.1, will be classified in decreasing order of Final Grade, calculated, as described in item 4.6. Any draws will be resolved, successively, by the highest note of the Curriculum Vitae. If the tie persists, the oldest candidate will prevail for classification purposes.

5.2.2 - The filling of 11 of the 16 places on the Master Course will be destined to candidates who choose the ANPAD Academic test and will obey the order of classification of candidates, defined in item 5.2.1. In case of withdrawal of an approved / classified candidate until the registration closing date, the approved and unclassified candidate will be summoned, obeying the classification order.

5.2.3 - The filling of 4 of the 16 vacancies in the Master Course will be destined to candidates who choose the GMAT Test and will obey the order of classification of the candidates who took the GMAT test, defined in item 5.2.1. In case of withdrawal of an approved / classified candidate by the closing date of enrollment, the candidate who took the GMAT test approved and not classified will be summoned, obeying the classification order.

5.2.4 - In compliance with Resolution No. 1/2011 of the Teaching, Research and Extension Coordinating Council (CCEPE / UFPE), 1 of the 16 places on the Master's Course will be made available to UFPE's active and permanent servant (teacher or technician), who participated in the selection, was approved, as defined in item 5.1, and did not achieve classification in the manner provided for in item 5.2.1, obeying the order of classification, defined in item 5.2.1.

5.2.5 - In case there are not enough approved candidates to fill the vacancies defined in item 5.2.3, filling them will obey the order of classification of the candidates who took the ANPAD Academic test, defined in item 5.2.1.



5.2.6 - In case there is not enough approved candidate to fill the vacancy defined in item 5.2.4, filling it will obey the ranking order of the candidates who took the GMAT test, defined in item 5.2.1. If there are no candidates who presented the GMAT test able to fill the vacancy, then their filling will obey the order of classification of the candidates who took the ANPAD Academic test, defined in item 5.2.1.

5.3 - For the Doctorate Course, 6 places are offered.

5.3.1 - Candidates able to fill the Doctorate Course vacancies, as defined in item 5.1, will be classified in decreasing order of Final Grade, calculated, as described in item 4.6. Any draws will be resolved, successively, by the highest note of the Curriculum Vitae. If the tie persists, the oldest candidate will prevail for classification purposes.

5.3.2 - The filling of 4 of the 6 vacancies of the Doctoral Course will be destined to the candidates who presented the ANPAD Academic test and will obey the order of classification of the candidates who took the ANPAD Academic test, defined in item 5.3.1. In case of withdrawal of an approved / classified candidate by

On the closing date of enrollment, the candidate who took the GMAT test approved and not classified will be called, in accordance with the order of classification.

5.3.3 - The completion of filling 2 of the 6 vacancies of the Doctoral Course will be destined to the candidates who presented the GMAT Test and will obey the order of classification of the candidates who took the GMAT test, defined in item 5.3.1. In case of withdrawal of an approved / classified candidate by the closing date of enrollment, the candidate who took the GMAT test approved and not classified will be summoned, obeying the classification order.

5.3.4 - In compliance with Resolution No. 1/2011 of the Coordinating Council for Teaching, Research and Extension (CCEPE / UFPE) 1 of the 6 vacancies of the Doctoral Course will be made available to UFPE's active and permanent servant (teacher or technician), who has participated in the selection, has been approved, as defined in item 5.1, and has not achieved classification in the manner provided for in item 5.3.1, obeying the order of classification, defined in item 5.3.1.

5.3.5 - In case there are not enough candidates approved to fill the two vacancies defined in item 5.3.3, filling them will obey the order of classification of candidates who took the ANPAD Academic test, defined in item 5.3.1.

5.4 - The Final Result will be published in the Official Bulletin of the University, on the Notice Board of the Program Secretariat, and made available on the Program's website ([www.ufpe.br/ppgcontabeis](http://www.ufpe.br/ppgcontabeis)) and / or PROPESQ ([www.ufpe.br/propesq](http://www.ufpe.br/propesq)).

5.5 - Students not selected will have a period of 60 (sixty) days, from the disclosure of the final result, to withdraw the documents presented. After that period, such documents will be recycled.

Further questions must be addressed to [ppgcontabeis@ufpe.br](mailto:ppgcontabeis@ufpe.br)