Concurso Público para Docentes do Magistério Superior
Edital nº 41, de 27 de março de 2019
Publicado no Diário Oficial da União nº 60 de 28 de março de 2019

Área do concurso: Ciências Contábeis - Subárea: Contabilidade Comportamental
Classe: Adjunto A - Dedicação 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
  - Group thinking
  - Mitigating group thinking 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

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