UNIVERSIDADE ESTADUAL DE MARINGÁ
PROGRAMA DE PÓS-GRADUAÇÃO EM ADMINISTRAÇÃO
Av. Colombo, 5790 - Zona 07 - 87020-900 - Maringá - PR.
Homepage: www.ppa.uem.br
Facebook: https://www.facebook.com/posgraduacaoadministracaouem/?modal=admin_todo_tour
Linkdin: https://www.linkedin.com/in/ppa-uem-b1291731/
Contatos: (44) 3011-5949 - E-mail: sec-ppa@uem.br

PLANO DE ENSINO

CARGA HORÁRIA	CRÉDITOS	CÓDIGO	SEM./ANO
60 H/A	04	DAD4120	2/2025

DISCIPLINA: Controle Gerencial
Linha de Pesquisa: Marketing e Cadeias Produtivas
PROFESSOR: Valter da Silva Faia

EMENTA: Estudo dos fundamentos da função de controle gerencial, das abordagens teóricas e de pesquisa, dos modelos conceituais e tipologias, bem como dos mecanismos de controle em contextos organizacionais diversos, com ênfase na força de vendas e nas relações interorganizacionais.

CONTEÚDO PROGRAMÁTICO:

1. Fundamentos do controle gerencial
1.1 Conceito e objetivos do controle gerencial
1.2 Perspectivas clássicas e contemporâneas sobre controle organizacional
1.3 Dimensões conceituais do controle

2. Pesquisa em controle gerencial
2.1 Estado da arte e lacunas na literatura
2.2 Abordagens teóricas da pesquisa em controle
2.3 Métodos de pesquisa e evolução do campo
2.4 Modelos teóricos de controle gerencial

3. Abordagens e mecanismos de controle
3.1 Alternativas de Controle (entrada, comportamento e resultado)
3.2 Controles formais e informais
3.3 Controles coercitivos e habilitantes
3.4 Complementaridades e *trade-offs* dos controles em diferentes contextos

4. Controle gerencial na força de vendas
4.1 Bases teóricas para o controle de vendas
4.2 Tipologias de controle de vendas
4.3 Controle gerencial e os comportamentos de vendas

5. Práticas contemporâneas e implicações do controle gerencial
5.1 Medidas e sistemas de avaliação de desempenho
5.2 Incentivos financeiros e não financeiros
5.3 Ambidestria organizacional e inovação

5.4 Controle nas relações interorganizacionais

CRITÉRIO DE AVALIAÇÃO:

Participação e desempenho em discussões e seminários: 30%
Short Paper: 40%
Caso Empresarial aplicado (atividade de extensão) *: 30%

*Elaboração de solução para um problema real de controle; essa atividade integra os conteúdos trabalhados na disciplina com a prática organizacional, promovendo a interação universidade-sociedade.

BIBLIOGRAFIA:

BÁSICA:

Merchant, K. A., & Van der Stede, W. A. (2017). *Management control systems. Performance measurement, evaluation, and incentives* (4th ed.). Harlow: Pearson First published in 2003. ISBN: 978-1-292-11055-4.

Cardinal, L. B., Kreutzer, M., & Miller, C. C. (2017). An aspirational view of organizational control research: Re-invigorating empirical work to better meet the challenges of 21st century organizations. *Academy of Management Annals*, 11(2), 559-592.

Monteiro, P., & Adler, P. S. (2019). Bureaucracy for the 21St Century: Clarifying and Expanding Our View of Bureaucratic Organization*. Academy of Management Annals, 16 (2), 427–475*.

Ansari, S. L. (1977). An integrated approach to control system design. *Accounting, Organizations and Society*, 2(2), 101-112.

COMPLEMENTAR:

Anderson, E., & Oliver, R. L. (1987). Perspectives on behavior-based versus outcome-based salesforce control systems. *Journal of marketing*, *51*(4), 76-88.

Bellora-Bienengräber, L., Derfuss, K., & Endrikat, J. (2023). Taking stock of research on the levers of control with meta-analytic methods: Stylized facts and boundary conditions. *Accounting, Organizations and Society*, 106, 101414.

Beuren, I. M., & Dal Vesco, D. G. (2022). Management control systems and performance in strategic supply relationships. *International Journal of Productivity and Performance Management*, *71*(4), 1277-1296.

Ceptureanu, S. I., Ferraro, G., Ceptureanu, E. G., & Georgescu, B. (2024). Individual learning ambidexterity behavior and individual job performance in services: the role of organizational structure. *Review of Managerial Science*, 1-36.

Choi, J. W., & Presslee, A. (2023). When and why tangible rewards can motivate greater effort than cash rewards: An analysis of four attribute differences. *Accounting, Organizations and Society*, *104*, 101389.

Demartini, M. C., & Otley, D. (2020). Beyond the system vs. package dualism in performance management systems design: a loose coupling approach. *Accounting, Organizations and Society*, 86, 101072.

Epler, R. T., Schmitt, L., Mathis, D., Leach, M., & Hochstein, B. (2023). Do salesforce management systems actually drive salesperson intentions?. *Industrial Marketing Management*, *113*, 42-57.

Grabner, I., Klein, A., & Speckbacher, G. (2022). Managing the trade-off between autonomy and task interdependence in creative teams: The role of organizational-level cultural control. *Accounting, Organizations and Society*, 101, 101347.

Haesebrouck, K., Van den Abbeele, A., & Williamson, M. G. (2021). Building trust through knowledge sharing: Implications for incentive system design. *Accounting, Organizations and Society*, 93, 101241.

Jaworski, B. J. (1988). Toward a theory of marketing control: environmental context, control types, and consequences. *Journal of marketing*, *52*(3), 23-39.

Lessassy, L. (2023). Investigating a three-way interaction of manufacturer control, retail control and dependence on salesforce performance. Does the role of frontline employees matters?. *Journal of Retailing and Consumer Services*, *74*, 103428.

Matsuoka, K., Ishii, H., Zhu, Y., & Kawaguchi, A. (2024). Taking an alternate route: redesigning sales management control systems for new product selling. *Cogent Business & Management*, *11*(1), 2419496.

Simons, R. (1995). Control in an age of empowerment. *Harvard Business Review*, 73(2), 80-88.

Sitkin, S. B., Long, C. P., & Cardinal, L. B. (2020). Assessing the control literature: Looking back and looking forward. *Annual review of organizational psychology and organizational behavior*, *7*(1), 339-368.

Truant, E., Crocco, E., Culasso, F., & Alshibani, S. M. (2025). Fifty years of management control systems research: a bibliometric review of the literature and research agenda. *International Journal of Productivity and Performance Management*, *74*(2), 491-519.

van Triest, S., Kloosterman, H., & Groen, B. A. (2023). Under which circumstances are enabling control and control extensiveness related to employee performance?. *Management Accounting Research*, 59, 100831.

Vieira, V. A., Jones, E., Faia, V. D. S., Silva, J. D. D., & Negreiros, L. F. D. (2022). The moderating role of self-efficacy in the relationship between control systems and sales performance. *Journal of Personal selling & sales Management*, *42*(2), 158-180.

Walter, J., Kreutzer, M., Cardinal, L. B., & Miller, C. C. (2021). Moving with the times: A new perspective on organizational control. In *Academy of Management Proceedings* (Vol. 2021, No. 1, p. 13489). Briarcliff Manor, NY 10510: Academy of Management.

Zang, Z., Liu, D., Zheng, Y., & Chen, C. (2020). How do the combinations of sales control systems influence sales performance? The mediating roles of distinct customer-oriented behaviors. *Industrial Marketing Management*, *84*, 287-297.

Zheng, Y., Liao, H. Y., Schrock, W. A., Zheng, Y., & Zang, Z. (2023). Synergies between salesperson orientations and sales force control: A person-organization fit perspective on adaptive selling behaviors and sales performance. *Journal of Business Research*, *155*, 113451.