

Programa Analítico de Disciplina

ADM 612 - Fraude, Corrupção e Má Gestão

Departamento de Administração e Contabilidade - Centro de Ciências Humanas, Letras e Artes

Catálogo: 2025

Número de créditos: 4

Carga horária semestral: 60h

Carga horária semanal teórica: 4h

Carga horária semanal prática: 0h

Semestres: I e II

Ementa

Fraude, Corrupção e Má Gestão.

Fatores relacionados à Fraude, Corrupção e Má Gestão.

Consequências relativas da Fraude, Corrupção e Má Gestão.

Mecanismos de controle e combate à Fraude, Corrupção e Má Gestão.

Conteúdo

Unidade	T	P	To
1. Fraude, Corrupção e Má Gestão. 1. Definição, Tipologias e Mensuração. 2. Demandantes e ofertantes de atos de Fraude e Corrupção. 3. Agentes envolvidos no Gerenciamento de recursos públicos.	15h	0h	15h
2. Fatores relacionados à Fraude, Corrupção e Má Gestão. 1. Abordagem econômico. 2. Abordagem cultural. 3. Abordagem neoinstitucional.	15h	0h	15h
3. Consequências relativas da Fraude, Corrupção e Má Gestão. 1. Abordagem econômica. 2. Abordagem cultural. 3. Abordagem neoinstitucional.	15h	0h	15h
4. Mecanismos de controle e combate à Fraude, Corrupção e Má Gestão. 1. Papel da comunidade internacional 2. Cooperação Internacional: Estados, empresas, bancos e crime organizado. 3. Regulação e Programas de Compliance, Gestão de Risco e Combate de	15h	0h	15h

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Corrupção 4.Accountability: Transparência, Monitoramento e Controle externo 5.Controle Social			
Total	60h	0h	60h

Teórica (T); Prática (P); Total (To);

ADM 612 - Fraude, Corrupção e Má Gestão

Bibliografias básicas

Descrição	Exemplares
ABDULLAHI, Rabi'u.; MANSOR, Noorhayati. Fraud Triangle Theory and Fraud Diamond Theory. Understanding the Convergent and Divergent For Future Research. International Journal Of Academic Research In Accounting, Finance And Management Sciences, v. 5, n. 4, out/2015, p.38-45.	0
AVIS, Eric; FERRAZ, Claudio; FINAN, Frederico. Do Government Audits Reduce Corruption? Estimating the Impacts of Exposing Corrupt Politicians. Journal of Political Economy, v. 126, issue 5, 2018, pp. 1912-1964.	0
BEYERLE, Shaazka. Curtailing Corruption: People power for accountability and justice. Lynne Rienner Publishers Inc., 2014. 261p.	0
CAPASSO, Salvatore; SANTORO, Lodovico. Active and Passive Corruption: Theory and Evidence. European Journal of Political Economy, 52, 2018, pp. 103-119. http://dx.doi.org/10.1016/j.ejpoleco.2017.05.004	0
GALVIS-CASTAÑEDA, Iván Eduardo; SANTOS-MERA, Jaime Eduardo. Geometría del fraude. Cuadernos de Contabilidad, v.17, n. 45, 2017, pp. 74-85.	0
KRATCOSKI, Peter C.; EDELBACHER, Maximilian (Editors). Fraud and corruption: major types, prevention, and control. Lex e-books, 2018, p. 3-19. accessed May 28, 2020, https://link.springer.com/book/10.1007/978-3-319-92333-8#toc .	0
LIO, M. C.; LIU, M. C.; OU, Y. P. Can the internet reduce corruption? A cross-country study based on dynamic panel data models. Government Information Quarterly, 28, 2011, pp. 47-53.	0
MURPHY, Pamela R.; DACIN, M. Tina. Psychological Pathways to Fraud: Understanding and Preventing Fraud in Organizations. Journal of Business Ethics, v. 101, n. 4, july/2011, pp. 601-618. Disponível em: < http://dx.doi.org/10.1007/s10551-011-0741-0 >. Acesso em: 17 ago. 2016.	0
RODRIGUES, Daniele Silva et al . Corruption and mismanagement in spending on education: socioeconomic and political factors. Rev. Adm. Pública, Rio de Janeiro , v. 54, n. 2, p. 301-320, Apr. 2020. https://doi.org/10.1590/0034-761220190103x	0
ROSE-ACKERMAN, Susan; CARRINGTON, Paul D. Anti-Corruption Policy: Can International Actors Play a Constructive Role? 2º edition. Carolina Academic Press., 2013. 306 p.	0
ROSE-ACKERMAN, Susan; PALIFKA, Bonnie J. What Is Corruption and Why Does It Matter? In: ROSE-ACKERMAN, Susan; PALIFKA, Bonnie J. Corruption and Government: Causes, Consequences, and Reform. 2º edition. Cambridge Univ. Press., 2016, p. 03- 48.	0
WINTERS, Matthew S.; WEITZ-SHAPIRO, Rebecca, Lacking Information or Condoning Corruption: When Will Voters Support Corrupt Politicians? (2013). Journal of Comparative Politics, v. 45, n. 4, 2013, pp. 418-436.	0
WOLFE, David T.; HERMANSON, Dana R. Management Fraud: The Fraud Diamond: Considering the Four Elements of Fraud. The Cpa Journal. New York, 2004 p. 38-42.	0
ZAMBONI, Yves; LITSCHIG, Stephan. Audit Risk and Rent Extraction: Evidence from a Randomized Evaluation in Brazil. Journal of Development Economics, v. 134, September 2018,	0

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pp. 133-149. <https://doi.org/10.1016/j.jdeveco.2018.03.008>.

Bibliografias complementares

Não definidas

Syllabus

ADM 612 - Fraud, Corruption and Mismanagement

Departamento de Administração e Contabilidade - Centro de Ciências Humanas, Letras e Artes

Catalog: 2025

Number of credits: 4

Total hours: 60h

Weekly workload - Theoretical: 4h

Weekly workload - Practical: 0h

Period: I e II

Content

Fraud, Corruption and Mismanagement.

Factors related to Fraud, Corruption and Mismanagement

Consequences relating to Fraud, Corruption and Mismanagement.

Mechanisms to control and combat Fraud, Corruption and Mismanagement.

Course program

Unit	T	P	To
1. Fraud, Corruption and Mismanagement. 1. Definition, Typologies and Measurement. 2. Demandant and providers of Fraud and Corruption acts. 3. Agents involved in the management of public resources.	15h	0h	15h
2. Factors related to Fraud, Corruption and Mismanagement 1. Economic approach. 2. Cultural approach. 3. Neo-institutional approach.	15h	0h	15h
3. Consequences relating to Fraud, Corruption and Mismanagement. 1. Economic approach. 2. Cultural approach. 3. Neo-institutional approach.	15h	0h	15h
4. Mechanisms to control and combat Fraud, Corruption and Mismanagement. 1. Role of the international community 2. International Cooperation: States, companies, banks and organized crime. 3. Regulation and Compliance, Risk Management and Anti-Corruption Programs 4. Accountability: Transparency, Monitoring and External Control 5. Social Control	15h	0h	15h
Total	60h	0h	60h

Theoretical (T); Practical (P); Total (To);

ADM 612 - Fraud, Corruption and Mismanagement

Fundamental references	
Description	Copies
ABDULLAHI, Rabi'u.; MANSOR, Noorhayati. Fraud Triangle Theory and Fraud Diamond Theory. Understanding the Convergent and Divergent For Future Research. International Journal Of Academic Research In Accounting, Finance And Management Sciences, v. 5, n. 4, out/2015, p.38-45.	0
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GALVIS-CASTAÑEDA, Iván Eduardo; SANTOS-MERA, Jaime Eduardo. Geometría del fraude. Cuadernos de Contabilidad, v.17, n. 45, 2017, pp. 74-85.	0
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LIO, M. C.; LIU, M. C.; OU, Y. P. Can the internet reduce corruption? A cross-country study based on dynamic panel data models. Government Information Quarterly, 28, 2011, pp. 47-53.	0
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RODRIGUES, Daniele Silva et al . Corruption and mismanagement in spending on education: socioeconomic and political factors. Rev. Adm. Pública, Rio de Janeiro , v. 54, n. 2, p. 301-320, Apr. 2020. https://doi.org/10.1590/0034-761220190103x	0
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Complementary references

Not defined