

**UNIVERSIDADE FEDERAL RURAL DE PERNAMBUCO
PRÓ-REITORIA DE PESQUISA E PÓS-GRADUAÇÃO
PROGRAMA DE PÓS-GRADUAÇÃO EM CONTROLADORIA**

PROGRAMA

IDENTIFICAÇÃO

DISCIPLINA: ANÁLISE DE CUSTOS

CÓDIGO:

DEPARTAMENTO: **Departamento de Administração (DADM)** ÁREA: **Finanças e Contabilidade**

CARGA HORÁRIA TOTAL: **60 h** NÚMERO DE CRÉDITOS: 04

CARGA HORÁRIA SEMANAL: **4 h** TEÓRICAS: **60** PRÁTICAS: **0**

PROFESSOR: Antônio André Cunha Callado

EMENTA

Introdução à gestão de custos. Classificação de custos. Sistemas de Custos: Filosofias e Métodos de Custeio. Análise das relações entre custo, volume operacional e lucro das empresas. Gestão estratégica de custos. Custos conjuntos. Custos da Qualidade. Custos ambientais. Custos Interorganizacionais.

CONTEÚDOS

Unidades e conteúdos

I. Aspectos conceituais da análise de custos.

II. Sistemas e métodos de custeamento.

III. Gestão estratégica de custos.

IV. Custos interorganizacionais.

BIBLIOGRAFIA

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1. **OBS.:** Outros textos e sites serão indicados ao longo da disciplina