

# Mestrados

Contabilidade, Fiscalidade e Finanças Empresariais

2016/2017



100 ANOS A PENSAR NO FUTURO



## Sistemas de Controlo de Gestão

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## Sistemas de Controlo de Gestão e Factores Contextuais

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**A adopção, desenho, utilização e eficácia de SCG  
depende de factores contextuais?**

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**Exemplos de factores contextuais:**

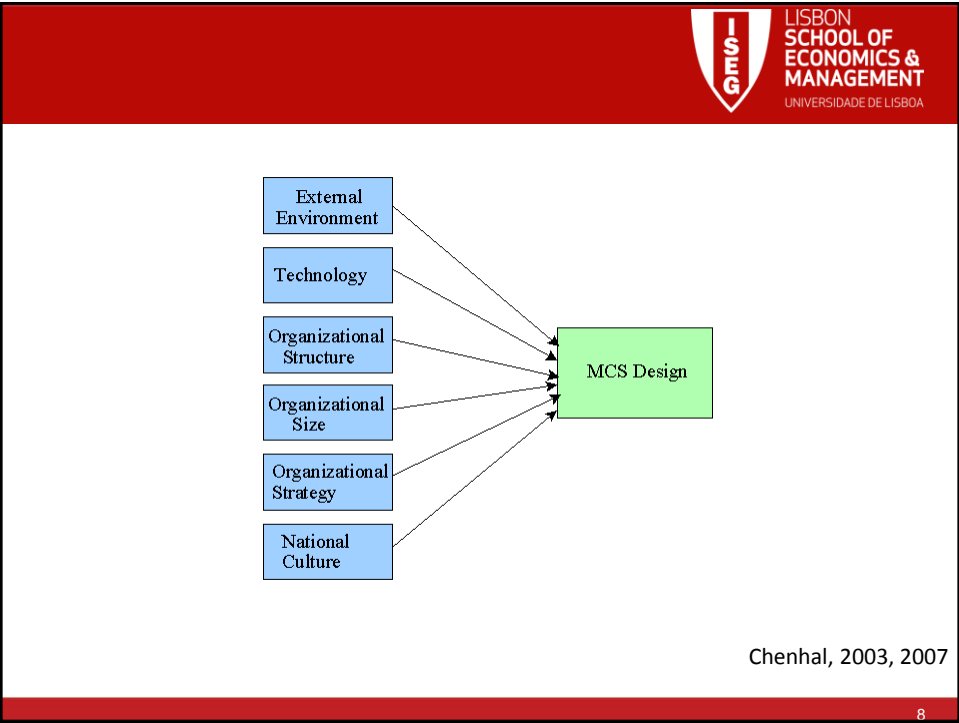
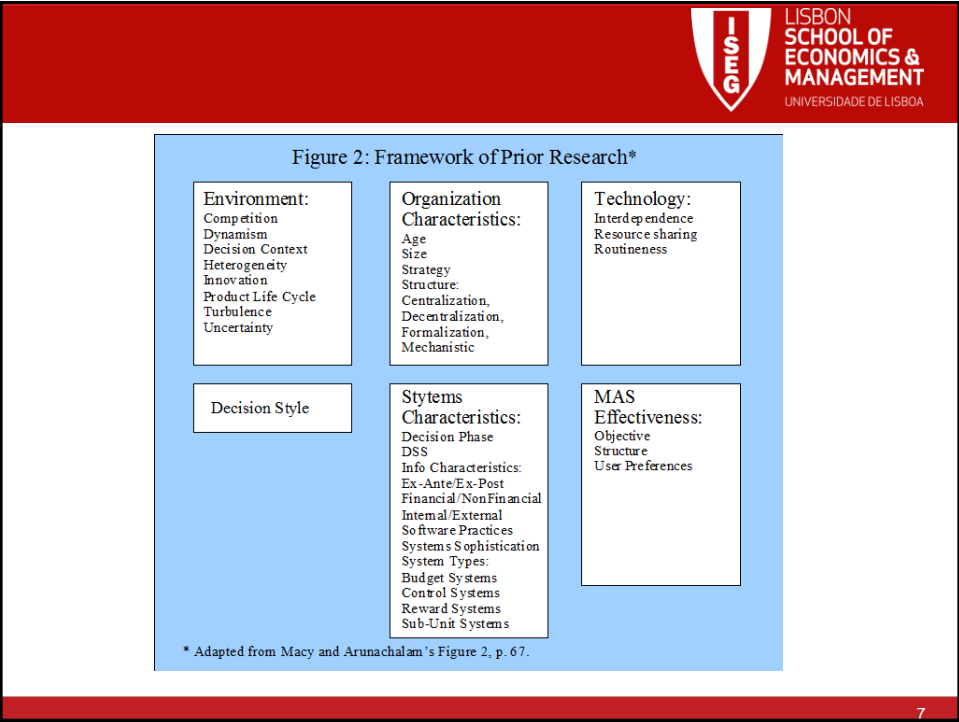
- **Dimensão**
- **Estratégia**
- **Estrutura**
- **Tecnologia**
- **Incerteza da Envolvente Externa**
  - (Previsibilidade, Dinamismo, Hostilidade)
- **Ciclo de vida**
- **Cultura**
- **Estilo de gestão**
- **Características do CEO/CFO**
- ...

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**A adopção, desenho, utilização e eficácia de SCG  
depende de factores contextuais?**

- **A abordagem contingencial (ou teoria da contingência)**
- **Inúmeros estudos realizados neste âmbito**
- **Muitos factores contextuais são decisões (simultâneas ou sequenciais) tomadas pela gestão**

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## SCG e Dimensão

### *Propositions Concerning Size and MCS*

1. *Large organizations are associated with more diversified operations, formalization of procedures and specialization of functions.*
2. *Large organizations are associated with more divisionalized organizational structures.*
3. *Large organizations are associated with an emphasis on and participation in budgets and sophisticated controls.*

Chenhal, 2007

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## SCG e Estratégia

### *Propositions Concerning Strategy and MCS*

1. *Strategies characterized by conservatism, defender orientations and cost leadership are more associated with formal, traditional MCS focused on cost control, specific operating goals and budgets and rigid budget controls, than entrepreneurial, build and product differentiation strategies.*
2. *Concerning product differentiation, competitor-focused strategies are associated with broad scope MCS for planning purposes, and customization strategies are associated with aggregated, integrated and timely MCS for operational decisions.*
3. *Entrepreneurial strategies are associated with both formal, traditional MCS and organic decision making and communications.*
4. *Strategies characterized by defender and harvest orientations and following cost leadership are associated with formal performance measurement systems including objective budget performance targets, compared to more prospector strategies that require informal, open MCS characterized by more subjective long term controls and interactive use of budgets focused on informal communications.*

Chenhal, 2007

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## SCG e Incerteza da Envolvente Externa

### *Propositions Concerning the External Environment and MCS*

1. *The more uncertain the external environment, the more open and externally focused the MCS.*
2. *The more hostile and turbulent the external environment, the greater the reliance on formal controls and emphasis on traditional budgets.*
3. *Where MCS focused on tight financial controls are used, in uncertain external environments, they will be used together with an emphasis on flexible, interpersonal interactions.*

Chenhal, 2007

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## SCG e Tecnologia

### *Propositions Concerning Generic Concepts of Technology and MCS*

1. *The more technologies are characterized by standardized and automated processes, the more formal the controls including a reliance on process control and traditional budgets with less budgetary slack.*
2. *The more technologies are characterized by high levels of task uncertainty, the more informal the controls including less reliance on standard operating procedures, programs and plans, accounting performance measures, behaviour controls; higher participation in budgeting; more personal controls, clan controls and use of broad scope MCS.*
3. *The more technologies are characterized by high levels of interdependence, the more informal the controls including fewer statistical operating procedures; more statistical planning reports and informal coordination; less emphasis on budgets and more frequent interactions between subordinates and superiors; greater usefulness of aggregated and integrated MCS, greater use of MCS and more important aggregated divisional summary performance reports.*

Chenhal, 2007

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## SCG e Estrutura

### *Propositions Concerning Organizational Structure and MCS*

1. *Large organizations with sophisticated technologies and high diversity that have more decentralized structures are associated with more formal, traditional MCS (e.g. budgets and formal communications).*
2. *R&D departments compared to marketing departments, which face higher levels of task uncertainty, are associated with participative budgeting; and marketing compared to production departments, which face higher levels of external environmental uncertainty, are associated with more open, informal MCS.*
3. *The structural characteristics of functional differentiation based on R&D compared to marketing, leadership style characterized by a consideration compared to initiating style, and higher levels of decentralization are associated with participative budgeting.*
4. *Decentralization is associated with the MCS characteristics of aggregation and integration.*
5. *Team-based structures are associated with participation and comprehensive performance measures used for compensation.*
6. *Organic organizational structures are associated with perceptions that future-orientated MCS are more useful, and with the effective implementation of activity analysis and activity-cost analysis.*

Chenhall, 2007

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## SCG e Cultura

### *Proposition Concerning Culture and MCS*

1. *National culture is associated with the design of MCS.*

Chenhall, 2007

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## **Sistemas de Controlo de Gestão em Multinacionais**

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**A adopção, desenho, utilização e eficácia de SCG difere  
entre empresas que operam apenas localmente e as que  
operam no estrangeiro?**

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**Factores relevantes:**

- Cultura nacional
- Taxas de câmbio
- Importância (impacto) das operações no estrangeiro
- Interdependência entre as unidades de diferentes países
- Preços de Transferência Interna
  - Requisitos Legais
  - Diferenças nos impostos sobre lucro
  - Tarifas aduaneiras à entrada
- Conhecimento local vs central
- Nível de descentralização
- Avaliação de desempenho

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