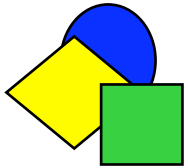


# Tópicos de Contabilidade Gerencial



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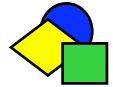
*Edgard Cornachione, Ph.D.*

#14

*Renato Azevedo*

# But first...

**16/Nov: Balanced Scorecard (BSC)**  
**23/Nov: Prova 2 e Entrega Trabalho**



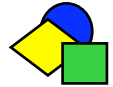
***Tarefas:***

**- Foco no Projeto !!!**

***Atividade (no Moodle):***

**\* QUIZ 4**

# But first...



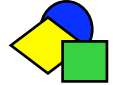
Moodle

**<http://moodle.stoa.usp.br/>**

Cadastro!

[Número USP]

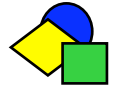
# Projeto



## Projeto Final

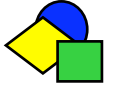
*Entrevistas  
&  
Relatório*

# Temas



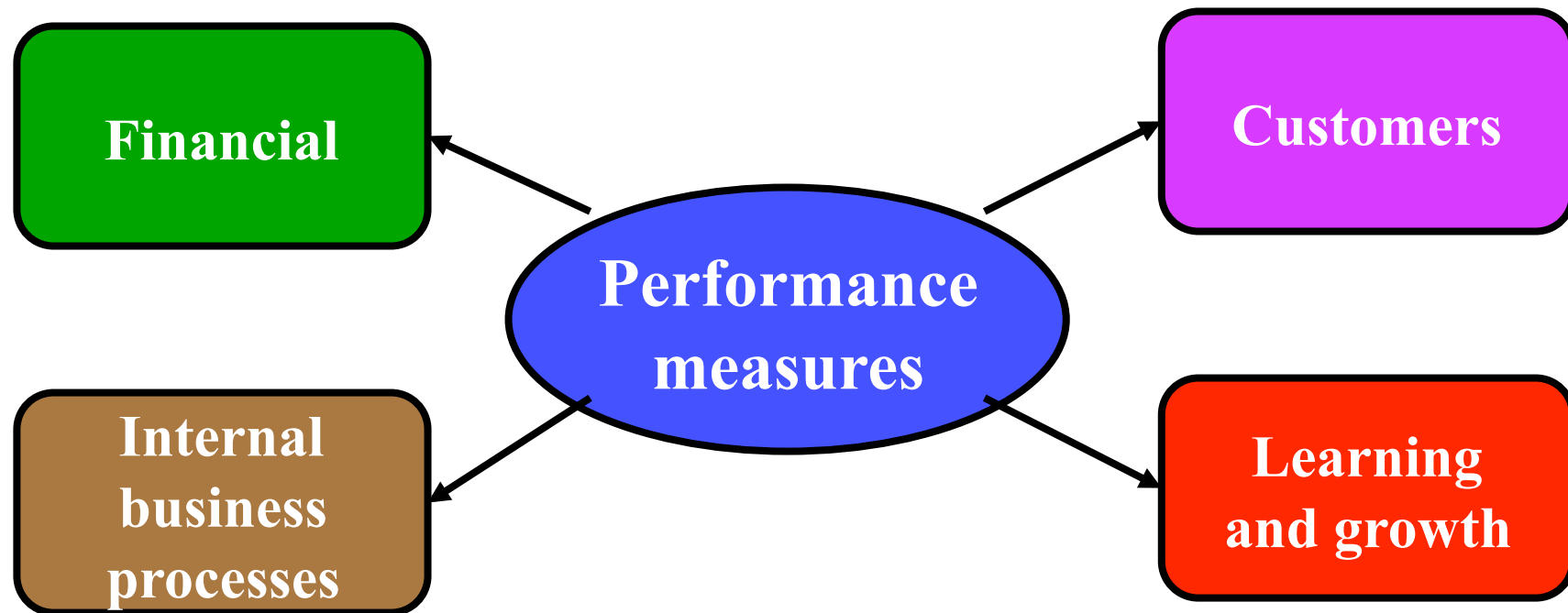
- Contabilidade Gerencial
- Negócios Globais
- Gestão, Talento & Carreira Gerencial
- Representação | Realidade (contábil)
- Orçamento & Projeções
- Conformidade & Qualidade
- Ética & Ética Profissional
- *Balanced Scorecard*

# Warming up...

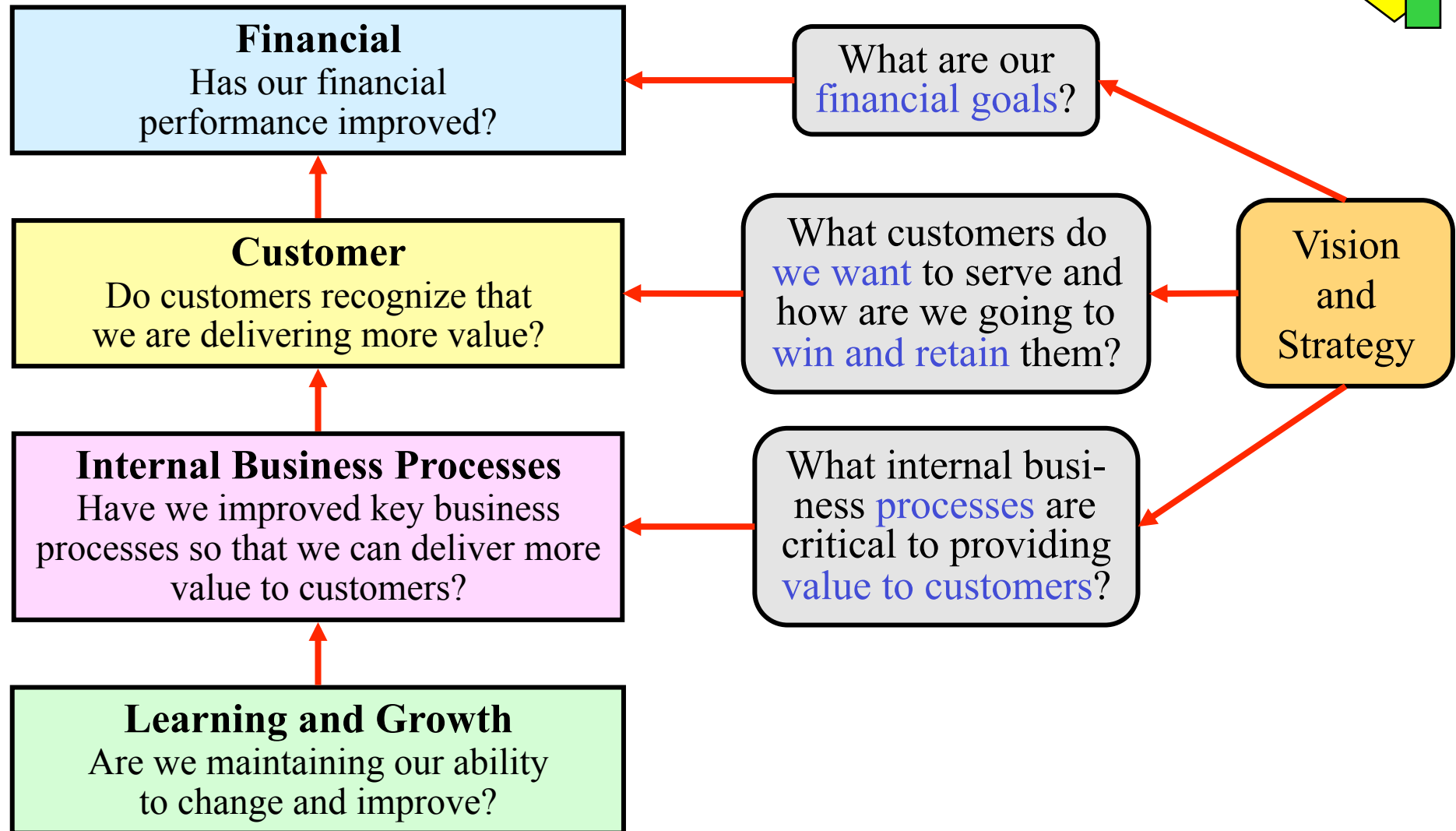
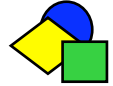


# Balanced Scorecard

**Management translates its strategy into performance measures that employees understand and accept.**

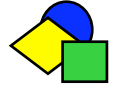


# ...from Strategy to Perf Measures





# BSC: Non-financial measures

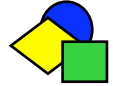


The balanced scorecard relies on non-financial measures in addition to financial measures for two reasons:

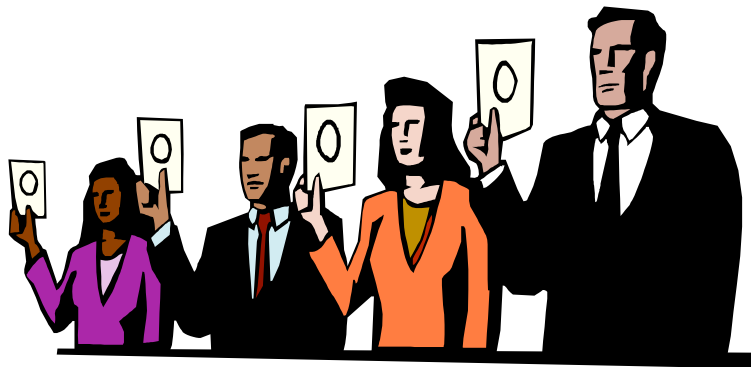
① **Financial measures** are lag indicators that summarize the results of **past actions**. **Non-financial measures** are leading indicators of **future** financial performance.

② Top managers are ordinarily responsible for financial performance measures – not lower level managers. Non-financial **measures** are more likely to be understood and controlled by **lower level managers**.

# BSC for individuals



**The entire organization should have an overall balanced scorecard.**

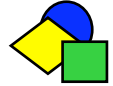


**Each individual should have a personal balanced scorecard.**

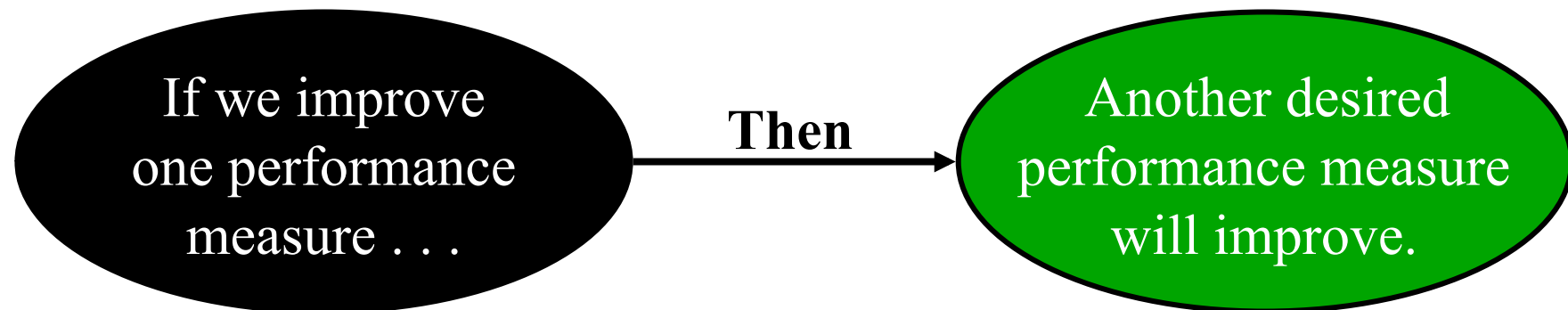


A personal scorecard should contain measures that can be influenced by the individual being evaluated and that support the measures in the overall balanced scorecard.

# Balanced Scorecard

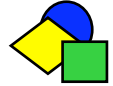


A balanced scorecard should have **measures** that are linked together on a **cause-and-effect** basis.

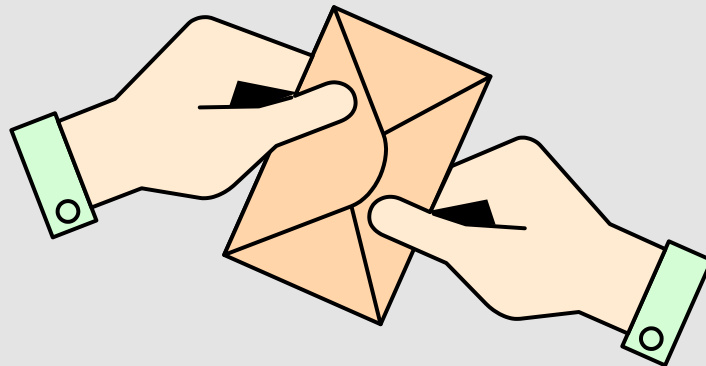


The balanced scorecard lays out concrete actions to attain desired outcomes.

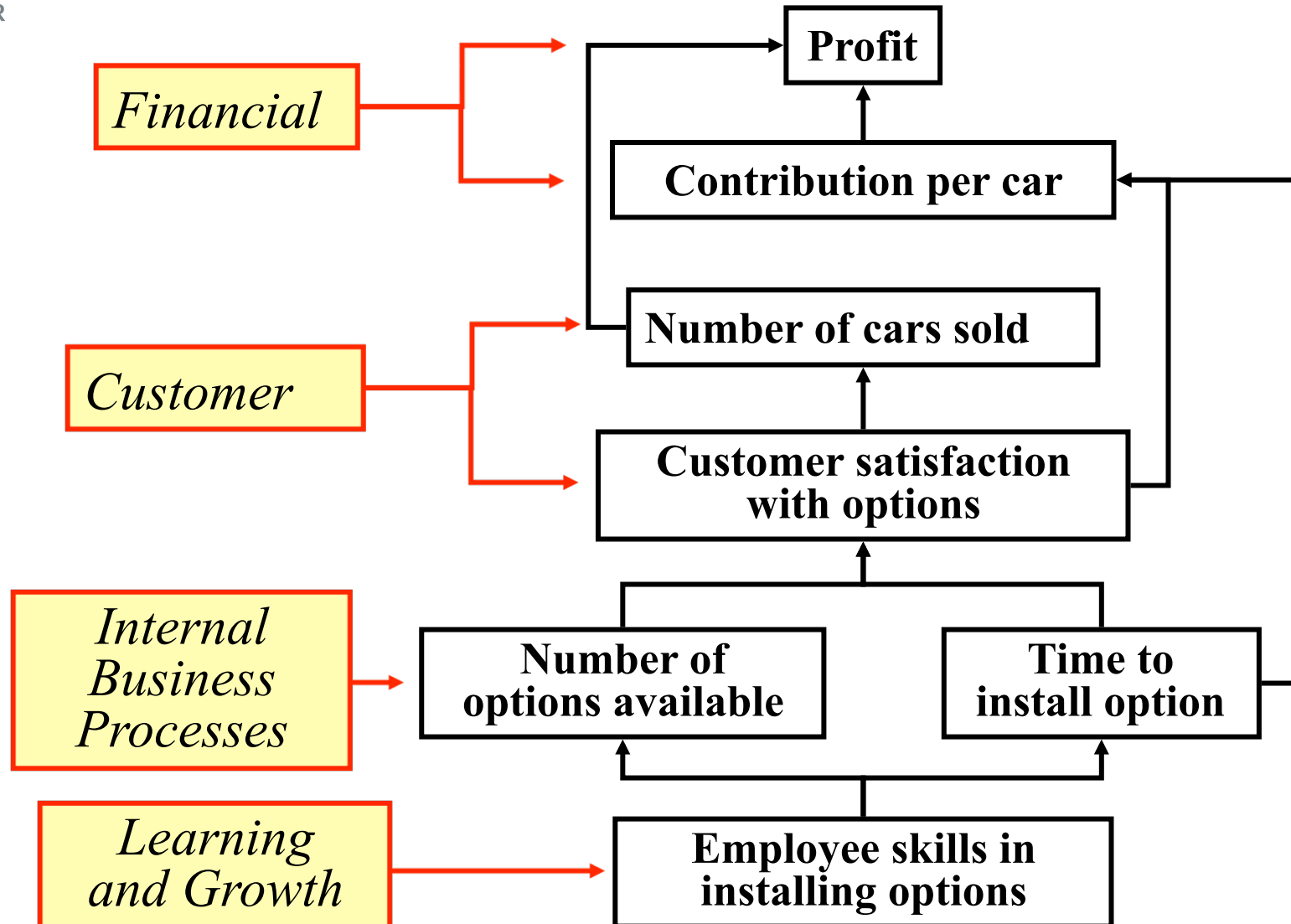
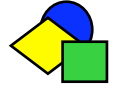
# BSC & Compensation



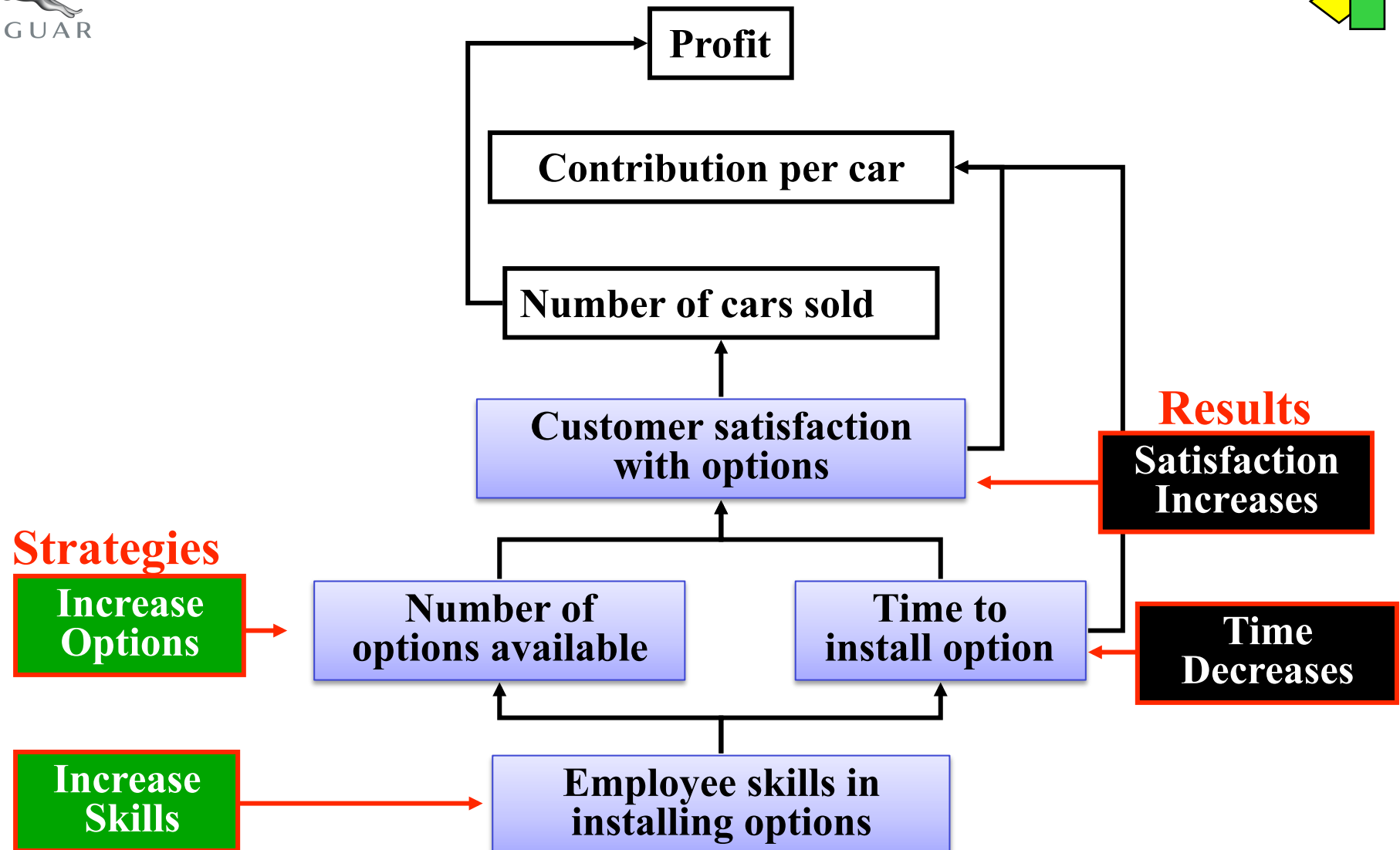
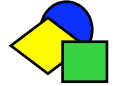
Incentive compensation  
should be linked to  
balanced scorecard  
performance measures.



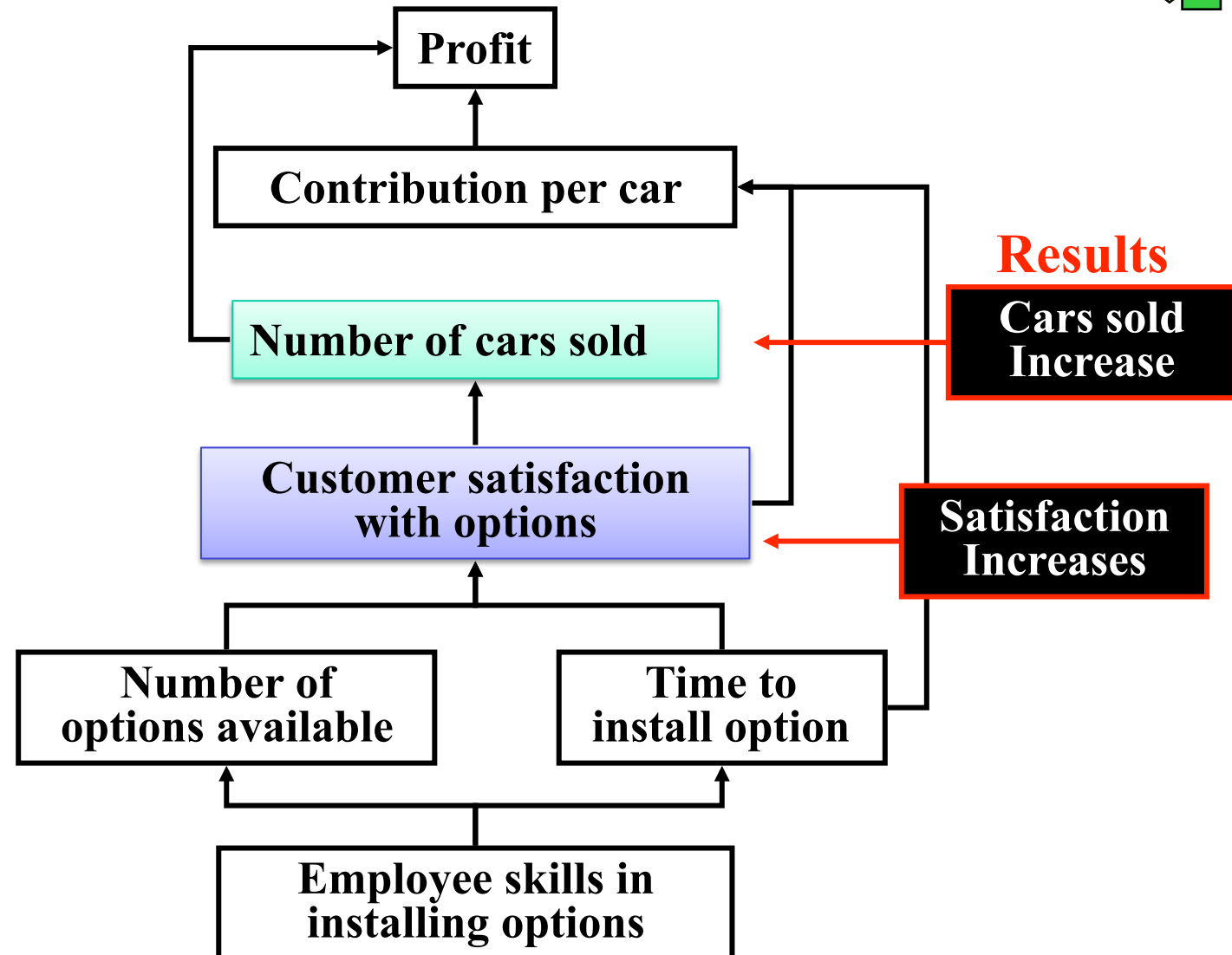
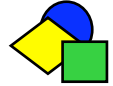
# Jaguar: BSC Example



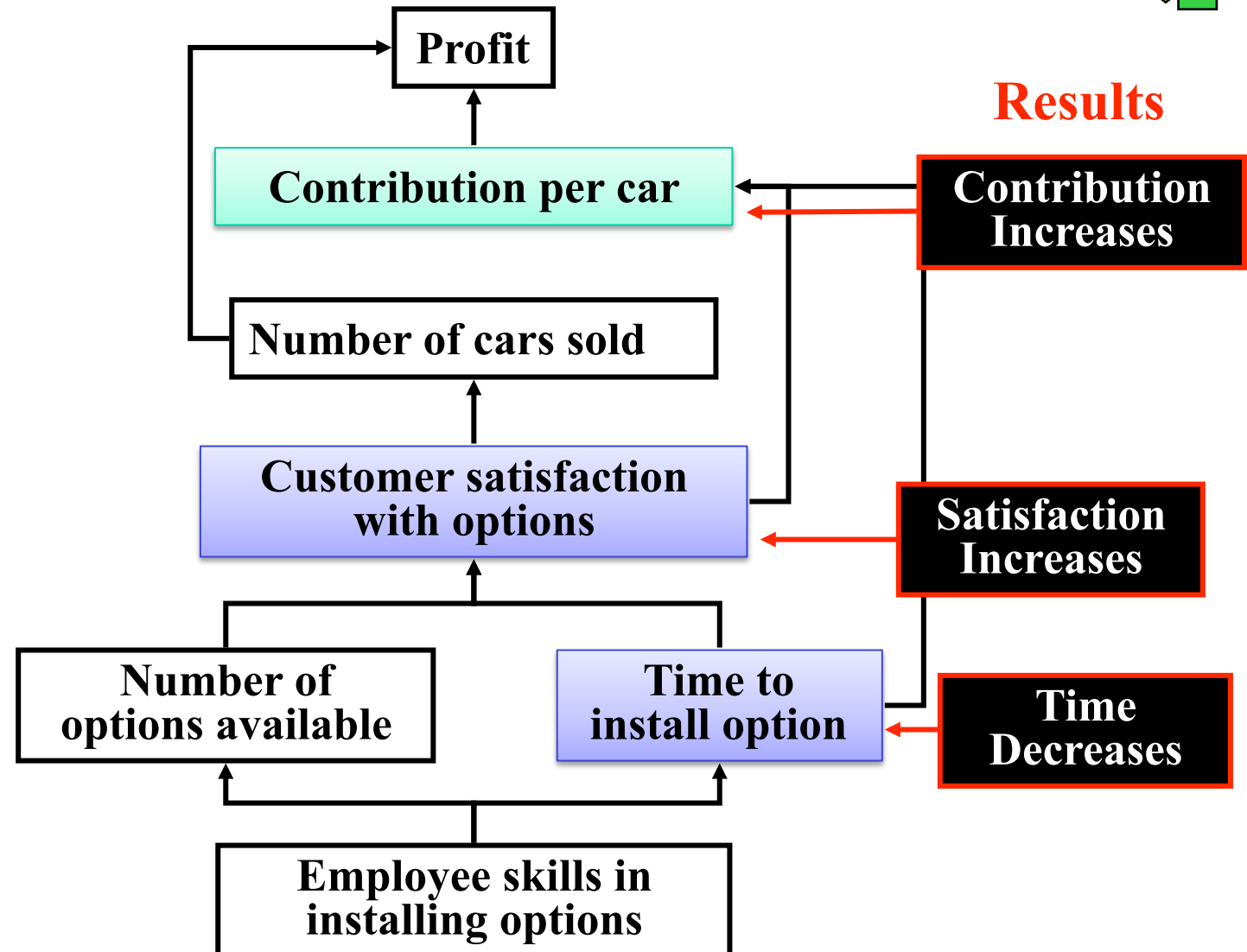
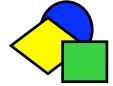
# Jaguar: BSC Example



# Jaguar: BSC Example



# Jaguar: BSC Example

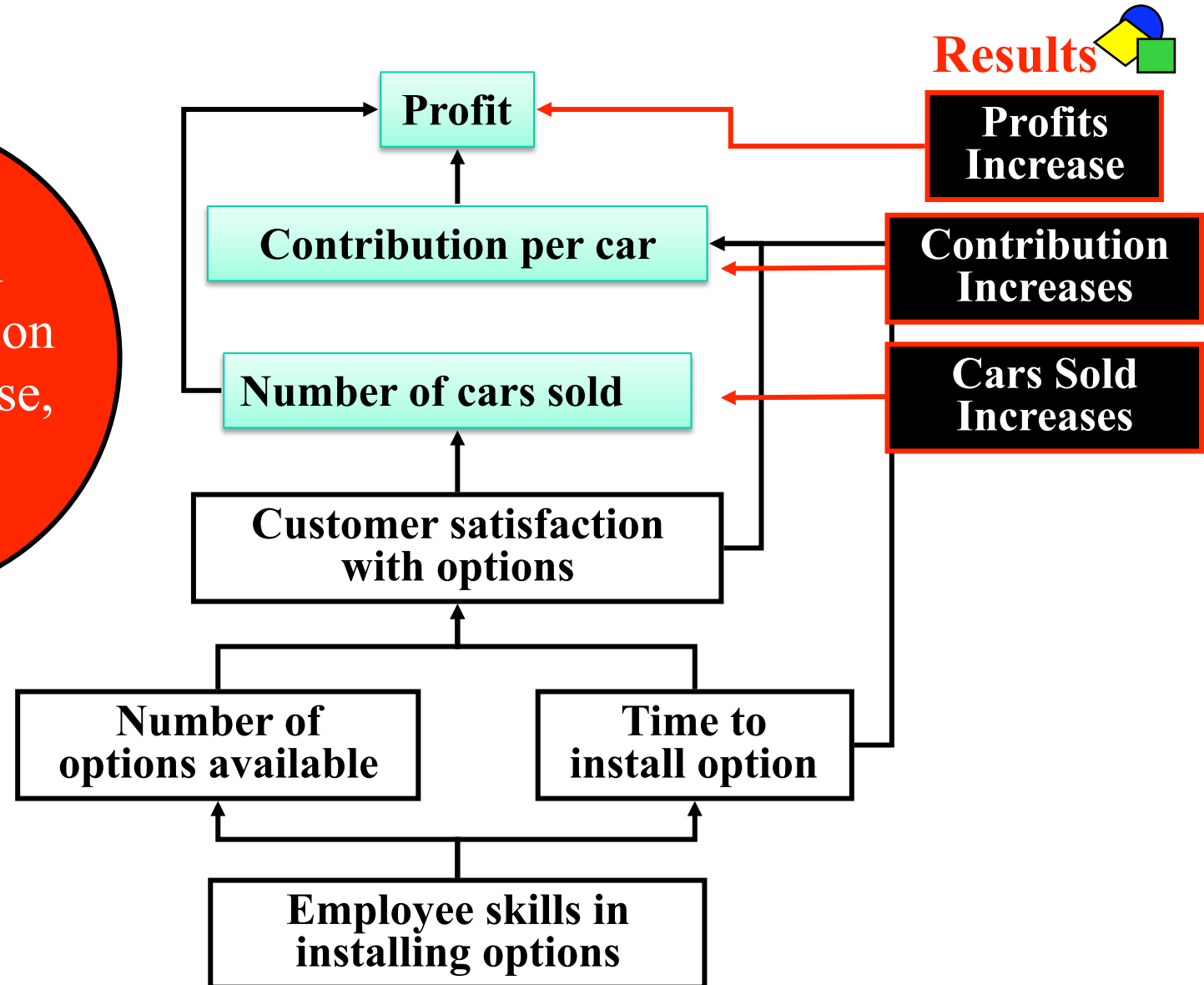


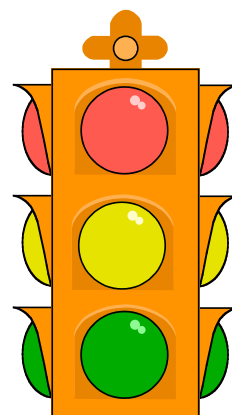


# Jaguar: BSC Example

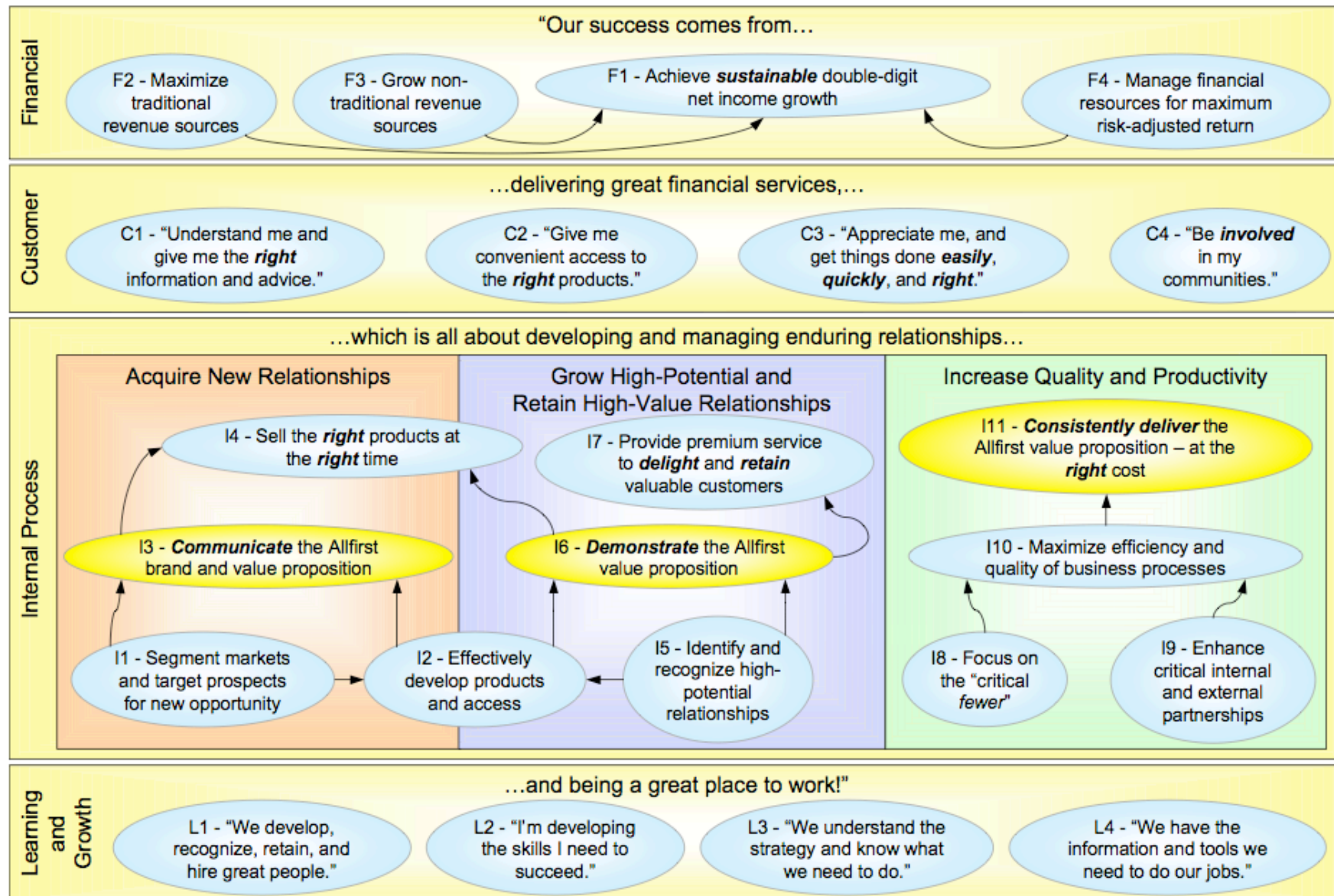
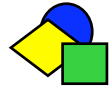


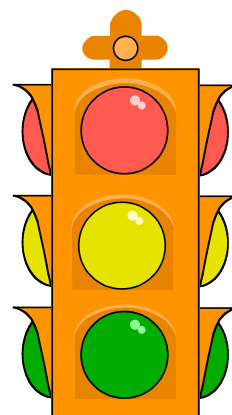
If number of cars sold and contribution per car increase, profits increase.



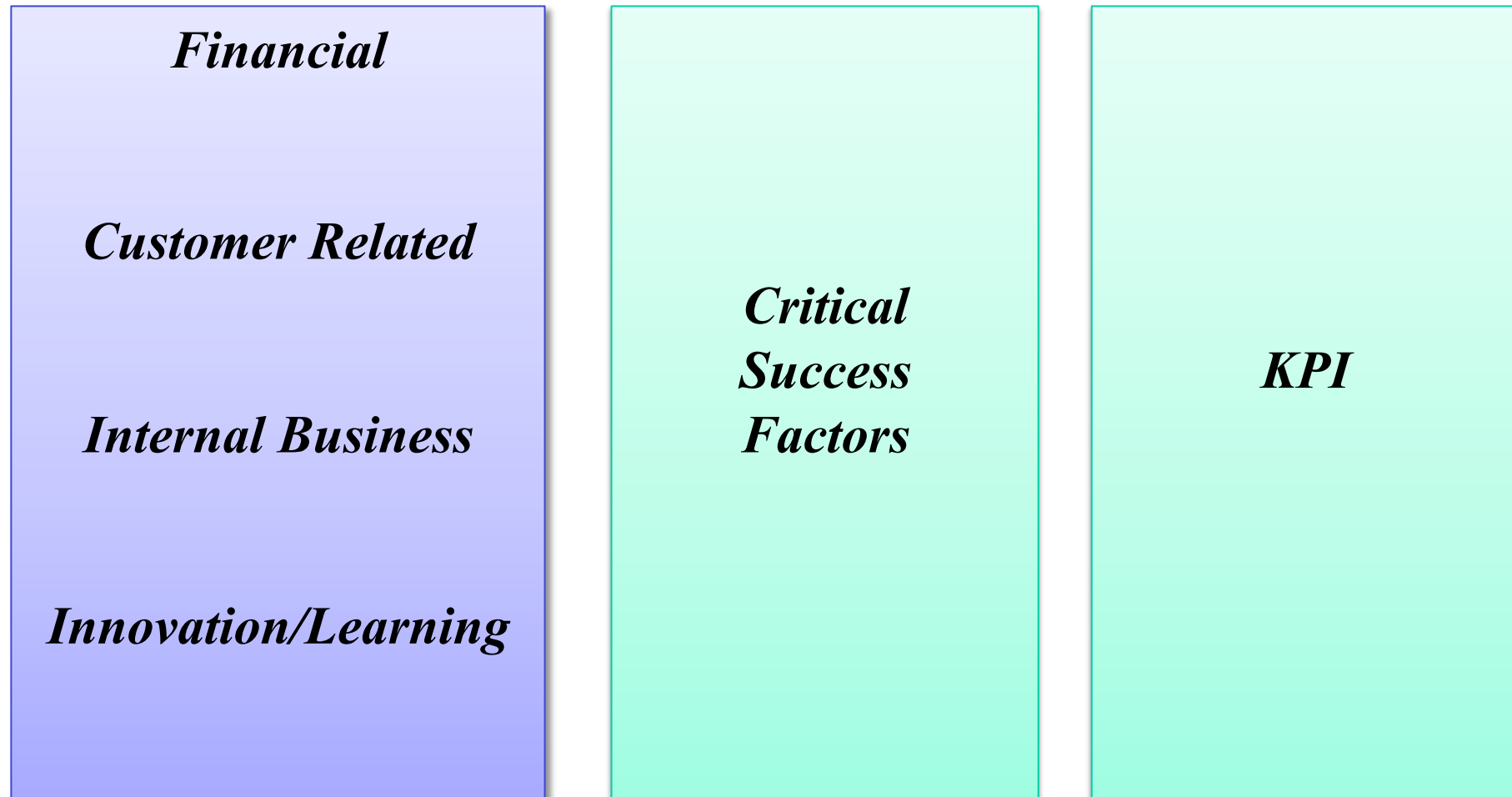
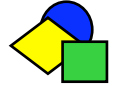


# Strategy Map: Community Bank

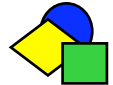




# BSC: Hospitality



# Próxima aula...



**23/Nov: Prova 2 e Entrega Trabalho**

***Tarefas:***

**- Foco no Projeto !!!**

***Atividade (no Moodle):***

**\* QUIZ 4**