

Research Institute of Accounting, Actuarial and Financial Foundation – FIPECAFI

The Research Institute of Accounting, Actuarial and Financial Foundation – FIPECAFI, gives support to the Department of Accounting and Actuarial of the College of Economy, Administration and Accounting of the University of São Paulo, has the following basic objectives:

A) Supply services and conduct researches that take care of the necessities of the public and private sectors, allowing simultaneously the training of specialized staff.

B) Promote courses, symposiums, seminars, conferences and studies that aim for the improvement of the education of the Accounting, Financial and Actuarial mathematics, contributing for the improvement of the work in diversified sectors of the community.

C) Promote the spreading of accounting, financial and actuarial knowledge through technical publications, magazines, newspapers, books, monographs and others.

D) Cooperate in the organization of Courses of Post Graduation in Accounting, Financial and Actuarial systems of the USP and other institutions, public or private, as well as programs of graduation in Accounting and Actuarial Sciences.

E) Implement systems of free scholarship in view to support the formation of students and professors of high value, thus, cooperating in the preparation of high level human resources for the areas of Accounting, Finances, Actuarial and correlates.

Presentation

FIPECAFI therefore aims to consolidate its performance, widening its financial and institutional support to the Department of Accounting and Actuarial Departments of the FEA/USP.

Within this objective, the Foundation stimulates the improvement of the teaching and learning staff, also by means of the participation of professors, researchers and consultants in various national and international congresses. Still within this philosophy, the FIPECAFI collaborates in the acquisition of desktop computers and notebooks and also in the elaboration of didactic books. It deserves distinction, still, the effective contribution of FIPECAFI, in terms of human resources and in material resources, to the Department of Accounting and Actuarial as well as to the FEA.

By a rigorous way, all professors, graduation and post graduation students of the FEA can be invited to work in the diversified projects developed for the FIPECAFI. Moreover, the Foundation maintains technical cooperation agreements with several consulting and auditing firms. Thus, its technical staff is adequately numerous; the Foundation counts also on the professors and researchers (students of graduation and post graduation) and it can have as collaborators in its projects other professionals who have celebrated technical cooperation agreements.

We must point out that some of the Foundation's personnel are also former-directors of private and public enterprises, who are professors in service of the FEA/USP.

Since its creation, FIPECAFI is always concerned in supporting the education of graduation and post graduation, not only making possible the maintenance of great part of the college in integral time in the FEA, but also financially contributing in various activities and projects of the Department of Accounting and Actuarial of the FEA/USP.

FINANCIAL AND INSTITUCIONAL SUPPORT FOR UNIVERSITY LECTURERS, RESEARCHERS AND STUDENTS OF POST GRADUATION:

- 1) for participation in national and international events, always conditioned to the presentation of works;
- 2) to the publication of articles in technical magazines (referred) national and international;
- 3) to the improvement of professors and researchers to frequent courses in the Brazil and in foreign countries (post-doctorate);
- 4) to the elaboration of books entailed texts to the areas of Accounting, Actuarial and Finances;

5) to the acquisition of computers;

6) to the professors of other public universities that come to make courses of master and doctor degree in the EAC/FEA/USP;

7) to the activities developed for other entailed entities to the FEA (Academic Center, Athletic and Junior Associations FEA).

THIS SUPPORT IS TO BE IMPROVED EACH YEAR, ALLOWING THAT MORE PEOPLE CAN PRESENT QUALITY WORKS THAT ARE APPROVED, ALSO BY A COMMISSION OF THE EAC/FIPECAFI.

FIPECAFI is maintaining constant training and improvement of its employees, having offered them financial aid to attend college and courses of foreign languages and data processing as well as written and verbal communication learning.

Services Available

FIPECAFI offers training services (presential and long-distance – “e-learning”), of Assistance and Consulting for private and corporate people who perform activities in various sectors, with prominence for entities that compose the financial market (of credit and capitals) and infrastructure sectors.

Lines of Research

FIPECAFI have a vocation for some areas in terms of academic production as a result of the availability of faculty. The Area of Concentration in Auditing and Accounting, for example, was structured in four lines of research: Auditing and Accounting Management; Accounting applied for External Users; Financial markets of Credit and Capitals; Education and Research in Accounting.

The research contemplates, as well:

TECSI - Laboratory of Technology and Systems of Information: It has as one of its objectives to contribute for the development of the society, carrying through research on the Technology Management and Information Systems (IT) and its effect on the organizations.

Laboratory of International Accounting: It aims the constant follow-up of the Brazilian accounting norms, those of other countries and the international norms emitted by the International Accounting Standards Board - IASB.

CMF - Center of Studies and Research of the Financial Market: Center of reference for the Brazilian market focusing the regulation and functioning of the financial market, enclosing, also, international financial markets.

LOGICON - Center of Research in Logistic Integrated to Auditing and Business: It has for objective to study what the Integrated Logistics in its essence is, as well as the efficient and effective management of the physical-operational flows, financial and economics of the materials that occur in them.

CMS Lab - Laboratory for Development of Systems of Information for Strategic Management of Costs: - Dedicates to the development of information systems for strategic management of costs, and aims to stimulate and to give support to researches guided to subjects like: Cost Management Based in Activities (ABC/ABM), Target-Costing, Cost Analysis of Value Chains Analysis, etc.

PROINT Laboratory - Its main objective is to study and use the information technology of the Internet (IT) as a support to the varied courses of graduation and post graduation (as well as the MBAs and the courses *stricto sensu* of master and doctorate degrees).

Laboratory of Metria in Accounting and Actuarial: It's objective is to give support to the development of models with the application of Quantitative Methods designed to supply the necessities of the areas of Auditing and Actuarial in view of the disciplines: Metria in Accounting, Quantitative Methods Applied to Accounting and Topics of Research in Accounting.

Research Laboratory of Auditing and Accounting Legal Examination: - Has for objectives to identify to the human knowledge and the most efficient ways to amplify and disseminate concepts and techniques of Auditing and Accountant Legal Examinations, capable to contribute for the ethics, conflict resolution and for the social responsibility in a business-oriented environment.

CESPA - Center of Studies in Actuarial and Social Welfare: It's objectives are: 1) systemize the actuarial knowledge of the EAC; 2) to search and to investigate subjects and themes related to the Actuarial; 3) to produce academic and professional material of the area; 4) to support and consulting the actuarial area; and 5) to integrate the course of Actuarial Sciences of the EAC.

Research Laboratory of Management Practices: - It aims at to provide knowledge on the development of the management control, as much as for the devices used as well as the people's performance in structured entities.

Laboratory of Studies in Accounting and Tax Management: - the laboratory aggregate professors, students of post-graduation, graduation and professionals who have interest in the development of research in the taxation area.

GECON - Administration of Economy, system of information based on management for economic results: it aims to measure, at any time, the VEE (Economic Value of the Company).

Project GECON in the Internet: It aims at to take care of to the academic necessities and of the entities interested in the model, understanding that the use of the Internet, as a way to make available information systems of Economic Administration, has the potential to generate many benefits.

Courses:

FIPECAFI make available a sophisticated grade of courses of broad post graduation *lato sensu* for the universe of the Book-Keeping, Accounting, Auditing, Actuarial and Financial. Recognized by the MEC - Ministry of the Education, the MBA's FIPECAFI are recognized for its approach of specific themes, in business-oriented areas, some them of unique nature. The courses are given by professors doctors of the FEA/USP, as well as professors invited from other IES (Superior Education Institutes) and famous executives in its areas of performance.

The MBA's currently offered by the FIPECAFI are as follows:

- MBA in Public Administration
- MBA Advisor in Personal Finances
- MBA in Internal Auditing for Finance Institutions
- MBA Banking
- MBA in Internal Controls Compliance
- MBA in Controller
- MBA in Finances, Communication and Relations with Investors
- MBA in Insurances & Social Welfare Management
- MBA in Information Technology Management
- MBA in Investments Evaluation Project Management
- MBA in Finance and Risk Management
- MBA in Tax Management
- MBA in Marketing Management of Finance oriented business

- MBA in Stock market
- MBA in Supply Chain and Integrated Logistics - the Strategic Vision & Economical – Finance oriented

Education Program for Executives

The Education Program for Executives of FIPECAFI offers a sophisticated content of courses of short duration for executives, entrepreneurs, consultants, researchers and students of Finances, Accounting, Auditors, Controllers and Actuarial specialists. This Program is outstanding for its approach to specific subjects of the business-oriented areas, with sights to the decision taking. The courses are given by professors doctors of the FEA/USP, as well as professors invited and famous executives in their areas of performance.

The courses of short duration currently offered are:

- Learning to invest through of Home Brokers
- Financial calculation of Treasure
- Clinic on Budget
- Banking accounting
- Accounting of Actuarial and Private Welfare Companies
- Accounting for not Accountants
- Brazilian Economy: Perspectives and Scenes
- Statistics with the use of the SPSS
- Personal finances
- Management of Taxes
- Management of Yield: Innovative techniques for Profit Optimization
- Corporative Management and Flotation of Shares
- Mathematics and Actuarial Calculation
- Applied financial mathematics to the Businesses with the use of the HP12C
- International Norms of Accounting – IFRS
- Intensive Advanced - International Norms of Accounting – IFRS
- Marketing Research as Tool of Decision
- Preparation and Simulation for Certification ANBID/CPA-10 (Basic)
- Preparation and Simulation for Certification ANBID/CPA-20 (Qualified)
- Sales Forecast
- Planning of Prices and Costs in Competitive Environments
- Enterprise simulation for Companies of Services
- Modeling and Forecast Techniques for the Financial Market

Online courses

Education in the business-oriented area the courses of the FIPECAFI “e-learning” approach, in an objective and consistent form, are excellent subjects in Accounting and Finances in the current context. They take innovation and practice to the lessons, associating technology to a personalized educational attendance, speeding the relation of time and space without losing the human aspect of the learning.

More then the long-distance education, the FIPECAFI “e-learning” considers the concept of "long-distance learning" where the student is the main performer.

Since 2006, the following courses started to be offered:

- Evaluation of Companies
- Accounting and Taxation of Operations with Derivatives
- Accounting for Not Accountants
- Corporate Administration / Management
- Introduction to the Financial Market
- Financial mathematics

- Enterprise budget
- Costs Control for Management
- Demonstration of the Added Value
- Introduction the International Accounting

Books, Magazines and Internet

FIPECAFI, concerned in keeping communication channels with the community, promotes intense and up to date academic literature through books, magazines and personalized web sites in the Internet. They are products of professors, students of post graduation and works of other institutions of education.■

- **Magazine Accounting & Finances**

Publication that has eighteen years and is being edited with the Department of Accounting and Actuarial of the FEA/USP and it has as mission the spreading of excellent scientific production in the area of Accounting, Controller, Actuarial and Financial, produced for professors, researchers, students and professionals of Brazil and foreign countries, selected exclusively on the basis of quality and effective contribution for the knowledge development of this field.

Since 2002 it has an International Section, in which works of authors of foreign countries are published, and the articles received are evaluated by the *double blind review* system.