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Principles Of Managerial Finance, 11/E Gitman, 2007-09 *O Conhecimento Científico na Fronteira das Diversas Áreas da Economia 2* Elói Martins Senhoras, 2020-09-09

As Ciências Econômicas conformam um rico campo de estudos que ao longo dos últimos dois séculos e meio passou por relevantes transformações reflexivas e transformações da realidade refletindo assim na maturação de uma massa crítica de conhecimentos científicos bem como de crescente diversificação epistemológica e conformação de paradigmas recortes teóricos e correntes do pensamento. Fundamentado em uma plural compreensão sobre a própria trajetória institucional do pensamento econômico o presente livro *O Conhecimento Científico na Fronteira das Diversas Áreas da Economia 2* apresenta uma diversidade de leituras que valorizam a realidade empírica a partir de distintas abordagens alicerçadas seja por recortes teóricos ortodoxos e heterodoxos ou ainda por recortes metodológicos com modelagens qualitativas e quantitativas. Estruturado em doze capítulos que mapeiam temáticas que exploram as fronteiras do conhecimento econômico este livro fruto de um trabalho coletivo constituído pela reflexão de 21 pesquisadoras e 20 pesquisadores oriundos nacionalmente das regiões Sul Sudeste Norte e Nordeste bem como internacionalmente da Colômbia e Espanha. No primeiro capítulo *Aplicação do modelo ARIMA: previsão de arrecadação de tributos federais* realizado um exercício econômico de modelagem e previsão da arrecadação total de tributos federais utilizando-se da metodologia BOX-Jenkins para identificar e simular o processo gerador de série temporal da arrecadação de tributos federais ajustando uma previsão para seis períodos frente. No segundo capítulo *Ensino de educação financeira: uma reflexão sobre consumo consciente a partir do orçamento financeiro* apresenta-se o ensino de Educação Financeira em uma turma da Educação de Jovens e Adultos em uma escola estadual no interior do estado de Pernambuco com base no aporte de Etnomatemática para facilitar a reflexão docente e discente sobre consumo consciente. No terceiro capítulo *Inversões entre governança corporativa e cultura organizacional: uma investigação numa empresa familiar brasileira através de um estudo de caso* aborda-se empiricamente a implantação de um modelo de governança e gestão e os desafios culturais de uma empresa familiar brasileira a qual hodiernamente administrada pela segunda geração. No quarto capítulo *Da responsabilidade social corporativa ao valor compartilhado: um desafio para o setor cooperativo colombiano* apresenta-se uma reflexão alusiva responsabilidade social e ao imprescindível valor de gestão que representa no modelo de governança cooperativa na Colômbia principalmente quando compartilha valor com seus diferentes públicos de relacionamento. No quinto capítulo *Indústria agroalimentar em Extremadura Espanha: obstáculos inovadores e políticas exigidas e estratégias de inovação* o estudo aborda a inovação sob o prisma público privado de modo que os resultados apresentados permitiram determinar diferentes tipologias de empresas agroalimentares sob o ponto de vista das estratégias inovadoras. No sexto capítulo *SISBOV: uma análise sobre sua contribuição para promover exportações brasileiras de carne bovina com certificação de origem* o estudo demonstra que a rastreabilidade do produto exportado do SISBOV não é suficiente para garantir o acesso ao comércio internacional tampouco para inibir o comportamento oportunista entre os

atores da cadeia produtiva e os agentes públicos de fiscalização e monitoramento do setor. No sétimo capítulo Uma análise empírica da volatilidade do retorno do boi gordo para o Brasil a pesquisa aplicou os modelos de volatilidade condicional univariados série temporal dos log retornos dos preços recebidos pelos produtores de boi gordo analisando os parâmetros estimados de reação e persistência e assimetria a fim de identificar possibilidades de alavancagens da série em cada modelo. No oitavo capítulo Acompanhamento dos preços dos produtos da cesta básica do DIEESE no ano de 2019 no município de Erechim RS apresenta-se os resultados do projeto extensivo de pesquisa demonstrando significativa queda da capacidade de consumo frente ao aumento inflacionário médio de 17% dos preços mensais da cesta básica entre janeiro e dezembro. No nono capítulo Aes para a inclusão do pescado na alimentação escolar no município de Itanhaém SP Brasil a pesquisa formou uma rede sociotécnica para discutir elaborar e dar suporte à inclusão do pescado na alimentação escolar realizou testes de aceitabilidade bem como estudo de viabilidade técnica e econômica demonstrando resultados positivos para a eventual implementação da política. No décimo capítulo Apicultura e sustentabilidade impactos negativos do uso de agrotóxicos uma ameaça às abelhas os resultados do estudo de caso no município de Barbalha CE apresentam os riscos da utilização indevida de agrotóxicos e os correspondentes impactos aos agroecossistemas acarretando em consequências ainda incalculáveis no âmbito da Economia Ambiental. No décimo primeiro capítulo O papel das instituições e dos instrumentos de governança ambiental para a sustentabilidade como elemento importante ao combate do desmatamento no Pará uma breve análise às instituições e os instrumentos de governança ambiental para a sustentabilidade são analisados como elementos centrais ao combate do desmatamento. Luz da Nova Economia Institucional. No décimo segundo capítulo A influência portuguesa no teatro brasileiro uma breve reflexão histórica a leitura institucional da transversalidade da cultura no desenvolvimento realizada com foco histórico e sociológico a partir de uma discussão acerca da origem e percepção de cultura bem como da relação entre o teatro e a sociedade que caracterizam a influência portuguesa no desenvolvimento do teatro brasileiro. Com base nestes doze capítulos a presente obra coaduna diferentes prismas do complexo caleidoscópico que são as Ciências Econômicas caracterizando-se por um olhar que estimula a pluralidade teórica e metodológica ao apresentar distintos estudos que visam em sentidos contraditórios tanto delimitar a fronteira disciplinar quanto ampliar a dimensão fronteira multidisciplinar. A construção epistemológica apresentada neste trabalho coletivo busca romper consensos findando demonstrar a riqueza existente no anarquismo teórico e metodológico das Ciências Econômicas em resposta complexa realidade empírica razão pela qual convidamos o leitor a acompanhar luz do ecletismo registrado nos instigantes estudos econômicos deste livro. Excelente leitura. Prof. Dr. Elói Martins Senhoras

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