

Tentin päivämäärä / Date of exam: 17.1.2013
Opintojakson koodi, nimi ja tentin numero / The code and the name of the course and number of the exam: 721194S Advanced Management Control, 2nd exam
Tentaattori(t)/ Examiner(s): Sinikka Moilanen
Sallitut apuvälineet / The devices allowed in the exam: <input type="checkbox"/> Laskin (ei graafinen/ohjelmoitava)/Calculator (not graphic, programmable) <input checked="" type="checkbox"/> Sanakirja/Dictionary <input type="checkbox"/> Muu materiaali, tarkennettu alla/Other material, specified below
Tenttiin vastaaminen / Please answer the questions <input checked="" type="checkbox"/> suomeksi/ in Finnish <input checked="" type="checkbox"/> englanniksi/ in English
Kysymyspaperi on palautettava / Paper with exam questions must be returned: <input type="checkbox"/> Kyllä/Yes <input checked="" type="checkbox"/> Ei/No

Further instructions:

- Everyone answers Question 1
- If you want to use your points from attendance, please answer only one of the questions 2-4.
- If you do not have any points from attendance or want the total score to be based on the exam only, answer two of the questions 2-4.

Maximum total score is 21 points. Questions should be answered by using complete sentences.

1. Define a question based on the required readings in the book Issues in Management Accounting and answer the question.

Notice that to score excellent points, the question should show understanding of what you have read, not merely showing ability to memorize facts. (See the lecture material for more detailed criteria for assessment.)

9p

Questions based on the lecture material & articles

12p

2. Why do organizations have budgets and why do they abandon them? You may use e.g. Ekholm & Wallin 2000, Libby & Lindsay 2010 and Case Borealis in your answer.

3. Compare the effectiveness of market measures, summary measures and combinations of measures as result control instruments. (Merchant, 2006: Measuring general managers' performances).

4. What was the main conclusion of the article by van Helden, van der Meer-Koistra and Scapens (2001, Coordination of internal transactions at Hoogoovens steel)? Explain and justify your answer.