

Tentin päivämäärä / Date of exam: 13.2.2014
Opintojakson koodi, nimi ja tentin numero / The code and the name of the course and number of the exam: 721194S Advanced Management Control, 3rd 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.

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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. Is budgetary slack harmful or beneficial? Discuss the question with the help of Davila and Wouters (2005): Managing budget emphasis through the explicit design of conditional budgetary slack.

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

4. What do Malmi and Ikäheimo (2003: Value Based Management practices – some evidence from the field) find in comparing the normative suggestions and actual implementation of Value Based Management? What kind of conclusions do they make according to their findings?