

Tentin päivämäärä / Date of exam: 11.12.2014	
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	

READ THE INSTRUCTIONS FIRST!!!!

- 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. **Libby & Lindsay 2010**, **Henttu-Aho & Järvinen 2013** and **Case Borealis** in your answer.)

3. How can management controls be used to steer tax strategy related to transfer pricing? Use the findings of **Plesner Rossing (2013: Tax strategy control: The case of transfer pricing tax risk management)** in 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?