



**YLIOPISTOTENTTILOMAKEPOHJA / UNIVERSITY EXAM TEMPLATE**

Koskee tiedekuntia LuTK, OyKKK, KaTK, TTK, TST ja BMTK (Linnanmaan tentit) /  
Concerns Faculties SCI, OBS, OMS, TECH, ITEE and BMM (Linnanmaa campus)

Tentin päivämäärä / Date of exam: 10.11.2015		Tentin kesto tunteina / Exam in hours: 4h	
Tiedekunta / Faculty: OyKKK			
Opintojakson koodi, nimi ja tentin numero / The code and the name of the course and number of the exam: <b>721195S Advanced Management Control, 1st exam</b>			
Tentaattori(t) / Examiner(s): Sinikka Moilanen		Sisäinen postios. / Internal address 6 OyKKK	
Sallitut apuvälineet / The devices allowed in the exam:			
<input type="checkbox"/> Nelilaskin / Standard calculator	<input type="checkbox"/> Funktiolaskin / Scientific calculator	<input type="checkbox"/> Ohjelmoitava laskin / Programmable calculator	
<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. (9p)**

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.)

**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. 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. How does the emphasis on different controls in foreign subsidiary manager performance evaluation affect firm's short term profitability according to **Kihn (2007)**? Also analyze the quality of those results.



