

## YLIOPISTOTENTTI - UNIVERSITY EXAM

<b>Opiskelijan nimi / Student name:</b>	<b>Opiskelijanumero / Student number:</b>
---	---

Opettaja täyttää / Lecturer fills in:

<b>Opintojakson koodi and nimi / The code and the name of the course:</b> <b>721195S</b> <b><i>Advanced Management Control</i></b>	
<b>Tiedekunta / Faculty: OyKKK/OBS</b>	
<b>Tentin pvm / Date of exam: 1.11.2016</b>	<b>Tentin kesto tunteina / Exam in hours: 3</b>
<b>Tentin nro / No. of the exam:</b> Exam	<b>Opintopistemäärä / Credit units: 6 ECTS</b>
<b>Tentaattori(t) / Examiner(s):</b> <b>Sinikka Moilanen</b>	<b>Sisäinen postios. / Internal address:</b> <b>6 OYKKK</b>
<b>Sallitut apuvälineet / The devices allowed in the exam:</b> <input type="checkbox"/> <del>Neililaskin /</del> <input type="checkbox"/> <del>Funktiolaskin /</del> <input type="checkbox"/> <del>Ohjelmoitava laskin /</del> <del>Standard calculator</del> <del>Scientific calculator</del> <del>Programmable calculator</del> <input type="checkbox"/> <del>Muu materiaali, tarkennettu alla / Other material, specified below:</del>	
<b>Tenttiin vastaaminen / Please answer the questions:</b> <input checked="" type="checkbox"/> <b>Suomeksi / in Finnish</b> <input checked="" type="checkbox"/> <b>Englanniksi / in English</b>  Suomenkielisessä tutkinto-ohjelmassa olevalla opiskelijalla on oikeus käyttää arvioitavassa opintosuorituksessa suomen kieltä, vaikka opintojakson opetuskieli olisi englanti. Tämä ei koske vieraan kielen opintoja. (Kts. <u>Koulutuksen johtosäntö 18 §</u> )  In a Finnish degree programme a student has a right to use Finnish language for their study attainment, even though the language of instruction is English, (excluding language studies) even when the language of instruction is other than Finnish. (See <u>the Education Regulations 18 §</u> )	
<b>Kysymyspaperi on palautettava / Paper with exam questions must be returned:</b> <input type="checkbox"/> <b>Kyllä / Yes</b> <input checked="" type="checkbox"/> <b>Ei / No</b>	

**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. 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?

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 do compensation contracts affect group decision-making? Use the findings of **Kelly (2010)**: The effects of incentives on information exchange and decision quality in groups) in your answer.