

YLIOPISTOTENTTI - UNIVERSITY EXAM

Opiskelijan nimi / Student name:	Opiskelijanumero / Student number:
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Opettaja täyttää / Lecturer fills in:

Opintojakson koodi and nimi / The code and the name of the course: 721195S <i>Advanced Management Control</i>	
Tiedekunta / Faculty: OyKKK/OBS	
Tentin pvm / Date of exam: 26.1.2017	Tentin kesto tunteina / Exam in hours: 3
Tentin nro / No. of the exam: 2 nd retake	Opintopistemäärä / Credit units: 6 ECTS
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 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 johtosääntö 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>)	
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? (Use e.g. **Libby & Lindsay 2010, Henttu-Aho & Järvinen 2013 and Case Borealis** in your answer).

3. Discuss issues that should be taken into account in international transfer pricing. Use course material in justifying your answer (e.g. **Plesner Rossing 2013, materials of the visiting lecturer**).

4. What do **Ax and Bjørnenak (2005: Bundling and diffusion of management accounting innovations – the case of the balanced scorecard in Sweden)** mean by the term bundling in terms of the diffusion of BSC in Sweden? How has the bundling happened in this case?