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Maliyye nezareti ve audit

1. Describe the purposes of the accounting system for which the accounting system should provide information.
2. Distinguish between management accounting and financial accounting. Discuss the differences existing on the work of management accountants and financial accountants.
3. Explain the meaning of cost management and discuss its importance for the company.
4. Explain the role of the planning, budgeting and control. Describe the way how accounting facilitates planning and control.
5. Discuss the main important functions of management accountants.
6. Explain the key themes in management decision making.
7. Describe the business functions in the value chain.
8. Discuss the key operational success factors directly affecting the economic viability of the organization.
9. Discuss the main types of cost assignment. Differentiate the direct and indirect costs. Solve the following related problem to find direct and indirect costs.
10. Discuss the factors affecting direct/indirect cost classifications and solve the following related problem.
11. Identify the key areas of cost reduction. Explain the role of the cost management and cost drivers.
12. Describe the types of costs according to their behavior pattern.
13. Explain the logic behind the underlying assumptions of fixed and variable costs.
14. Describe how service-, merchandising- and manufacturing-sector companies differ from each other.
15. What are the three major categories of the inventoriable costs of a manufactured product?
16. Define the following: direct materials costs, direct manufacturing labour costs, indirect manufacturing costs, prime costs and conversion costs and solve the following related problem.
17. What is the relevant range? What role does the relevant range concept play in explaining how costs behave?
18. Explain the main logic behind the basic accounting principles.
19. Explain the fundamental or enhancing qualitative characteristics of accounting information. Critically discuss the trade-off between them.
20. Define cost smoothing, and explain how managers can determine whether it occurs with their costing system.
21. Describe four levels of a manufacturing cost hierarchy.
22. What is an activity-based approach to designing a costing system?
23. Discuss the reasons and guidelines for refining a costing system.
24. What are the four key perspectives in the balanced scorecard?
25. Define Strategic Management Accounting (SMA). What affects SMA’s potential?
26. Discuss the main forces on which industry analysis focuses.
27. Discuss the strategies which companies use to respond the pressure on prices in the competitive market
28. What is strategic management accounting? Discuss the difference between conventional management accounting and strategic management accounting
29. The balanced scorecards. Discuss the main perspectives of the balanced scorecards.
30. Discuss the main features of a good balanced scorecards.
31. Discuss the pitfalls when implementing a balanced scorecards.
32. Discuss the emerging issues impacting management accounting.
33. Discuss the main focuses of cost analysis.
34. Identify the stages of capital budgeting for a project.
35. Discuss the time value of money concept and opportunity costs.
36. Critically discuss the value of sensitivity analysis in capital budgeting and solve following related problem.
37. Discuss the advantages and pitfalls of PBP and ARR methods and solve the following related problem.
38. Discuss the advantages and pitfalls of NPV and IRR methods and solve the following related problem.
39. Identify the major categories of cash flow in capital investment projects.
40. Discuss the main advantages of MIRR method over IRR method and solve the following related problem.
41. Discuss the EVA and MVA methods in performance measurement and solve the following related problem.
42. Define what a master budget is and explain its major benefits to an organization.
43. Describe the different types of budget.
44. Describe major components of the master budget.
45. Discuss the steps in preparing an operating budget.
46. Explain Kaizen budgeting and its importance for cost management.
47. Describe the difference between a static budget and a flexible budget.
48. Identify the steps in developing a flexible budget.
49. Discuss the problems arising from overtrading in working capital management.
50. Discuss the approaches to inventory management.
51. Compare the investment appraisal methods by considering or ignoring the time value of money.
52. Discuss the importance of Altman Z-score and solve the following related problem.
53. Discuss the relationship between parent company and subsidiary. Describe the main criteria for subsidiary.
54. Identify the difference between subsidiary, associate and trade investment.
55. Define and identify an associate and significant influence and identify the situations where significant influence or participating interest exists.
56. Describe the key features of a parent-associate relationship and be able to identify an associate within a group structure and solve the following related problem.
57. Describe the principle of equity accounting and solve the following related problem.
58. Discuss the procedures and steps which consolidation involve and solve the following simple consolidation problem.
59. Discuss the necessity of the preparation of consolidated financial statements and outline their limitations. Solve the following simple consolidation problem.
60. Describe the remarkable components of a consolidated statement of financial position and solve the following problem to find the goodwill of the company.
61. Discuss what is goodwill and calculate goodwill (excluding impairment of goodwill) using the full goodwill method.
62. Discuss what is non-controlling interest (NCI) and solve the following problem to find the amount of NCI for the company.
63. Describe the remarkable components of a consolidated statement of financial performance and solve the following goodwill problem.
64. Discuss the importance of cost of capital. Describe the main components of required rate of return.
65. Discuss the calculation of cost of equity capital and solve the following related problem by using dividend discount model.
66. Discuss the calculation of cost of debt capital and solve the following related problem.
67. Describe the main components of the weighted average cost of capital of the company, discuss its importance for investment appraisal and solve the following related WACC problem.
68. Discuss the possible implications for investment decision-making of failing to calculate correctly the cost of capital for a business and solve the following related WACC problem.
69. Discuss the factors that a prospective lender might take into account when deciding whether to make a long term loan to a particular business and solve the following related problem to find the cost of the debt capital.
70. Explain the different ways of measuring gearing and solve following related problem.
71. Describe the assumptions of traditional view to capital structure. Discuss the relationship between levels of borrowing and expected returns from the traditional viewpoint and solve the following problem to identify the capital structure of the company.
72. Describe the assumptions of Modigliani and Miller (MM) view to capital structure. Discuss the relationship between levels of borrowing and expected returns from MM viewpoint and solve the following problem to identify the capital structure of the company.
73. Describe and discuss Modigliani and Miller’s propositions.
74. Describe and discuss the practical factors which influence capital structure and solve the following problem to find the capital structure of the company.
75. Discuss the reason why a geared company has the same value as an ungeared company of equivalent risk in the basic Modigliani and Miller model.