1021.1022

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Maliyye nezareti ve audit

1. Distinguish between management accounting and financial accounting. Discuss the differences existing on the work of management accountants and financial accountants.
2. Explain the meaning of cost management and discuss its importance for the company.
3. Explain the role of the planning, budgeting and control. Describe the way how accounting facilitates planning and control.
4. Discuss the main important functions of management accountants.
5. Describe the business functions in the value chain.
6. Discuss the key operational success factors directly affecting the economic viability of the organization.
7. Identify the key areas of cost reduction. Explain the role of the cost management and cost drivers.
8. Describe the types of costs according to their behavior pattern.
9. Explain the logic behind the underlying assumptions of fixed and variable costs.
10. Describe how service-, merchandising- and manufacturing-sector companies differ from each other.
11. What are the three major categories of the inventoriable costs of a manufactured product?
12. What is the relevant range? What role does the relevant range concept play in explaining how costs behave?
13. Explain the fundamental or enhancing qualitative characteristics of accounting information. Critically discuss the trade-off between them.
14. Define cost smoothing, and explain how managers can determine whether it occurs with their costing system.
15. Describe four levels of a manufacturing cost hierarchy.
16. What is an activity-based approach to designing a costing system?
17. Discuss the reasons and guidelines for refining a costing system.
18. What are the four key perspectives in the balanced scorecard?
19. Define Strategic Management Accounting (SMA). What affects SMA’s potential?
20. Discuss the main forces on which industry analysis focuses.
21. Discuss the strategies which companies use to respond the pressure on prices in the competitive market
22. What is strategic management accounting? Discuss the difference between conventional management accounting and strategic management accounting
23. The balanced scorecards. Discuss the main perspectives of the balanced scorecards.
24. Compare the investment appraisal methods by considering or ignoring the time value of money.
25. Discuss the relationship between parent company and subsidiary. Describe the main criteria for subsidiary.
26. Identify the difference between subsidiary, associate and trade investment.
27. Define and identify an associate and significant influence and identify the situations where significant influence or participating interest exists.
28. Discuss what is goodwill and calculate goodwill (excluding impairment of goodwill) using the full goodwill method.
29. Discuss the importance of cost of capital. Describe the main components of required rate of return.
30. 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.