**AL-FARABI KAZAKH NATIONAL UNIVERSITY**

**Higher school of economics and business**

**"Finance and accounting" Department**

**Approved by:**

**Dean of HSEB \_\_\_\_\_\_\_Bimendiyeva L.A.**

**\_03\_.\_09\_.2021 y. \_№1\_ protocol**

**METHODOLOGICAL RECOMMENDATIONS AND PROGRAM**

**FOR THE FINAL EXAM**

**BY DISCIPLINE**

**SRUU7302 The system of management accounting**

**SPECIALITY 8D04108-"ACCONTING AND AUDIT"**

**Educational program of 8D04108-"ACCONTING AND AUDIT"**

**Course - 1**

**Semester - 1**

**Amount of credits – 5**

**Almaty 2021**

Methodological recommendations and program for the final exam by discipline complied by PhD, Senior Lecturer Daribayeva M.Zh.

Based on the working curriculum on the speciality 8D04108-"ACCONTING AND AUDIT"

Examined and recommended at the meeting of «Finance and acconting» Department

«\_01\_» \_\_09\_\_ 2021 y., protocol № \_\_1\_\_

Head of department \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Nurmagambetova A.Zh.

(signature)

Recommended by methodical bureau of faculty

«\_\_\_02\_\_\_\_» \_\_09\_\_ 2021 y., protocol № \_\_1\_\_

Chairman of the method bureau of the faculty \_\_\_\_\_\_\_\_\_\_\_\_ Nizamdinova A.K.

(signature)

Introduction

Based on the results of the training, in 15 weeks at the end, a final exam is held in the form of an oral exam. The process of passing an oral exam by a master student involves the automatic creation of an examination card, to which the master student must answer orally by the examination committee. During the oral examination, video recording is mandatory.

The exam is in the form of an oral exam on the ZOOM platform.

The exam format is synchronous.

Tickets are generated automatically

Number of questions in tickets - 3 (1 question - 30 points, 2 question - 30 points, 3 question - 40 points).

Highest score - 100

Duration in time - preparation time - 5-10 minutes, to answer all ticket questions - 15-20 minutes.

Exam schedule - according to the schedule in the university system.

Exam control. Teacher or examination committee:

- makes a video recording of the exam,

- saves a video recording of the exam for 3 months from the day of the end of the session.

The examinee must show on the video camera:

- an identity document (UDV or passport. IT IS FORBIDDEN to take an exam with an ID-card);

- the room in which he is located - there should be no strangers, additional sources of information in the room.

**Topics for which questions for the oral exam will be drawn up:**

1. Information, technologies and systems for organisational performance
2. Specialist cost and management accounting techniques
3. Using the target costing and life-cycle costing for development.
4. Implementation of the Throughput accounting to company
5. Relevance of the Environmental accounting. Relevant cost analysis
6. Decision-making techniques
7. Decision-making techniques: make or buy and other short-term decisions
8. Budgeting and control
9. Budgeting and control: Standard costing
10. . Budgeting and control: Performance analysis
11. Performance, measurement and control
12. Performance, measurement, controlling
13. Performance and measurement and control: public sector
14. Performance and measurement and control: analyzing the processes

**To pass the exam, as a result of studying the course, undergraduates must be able to:**

- the ability to systematically represent and understand the specifics of scientific knowledge and research methodology in the framework of modern paradigms of finance;

- the ability to apply scientific knowledge and knowledge of research methodology in the practice of financial analysis in the context of scientific paradigms;

- be able to generalize, interpret the learning outcomes in the context of the discipline finance, analyze the dynamics of solving the scientific problems of the course - the problems of the functioning of finance;

- be capable of constructive learning and social interaction and group collaboration;

- be able to understand the role of the course in the implementation of the individual trajectory of learning, to assess the significance of the results obtained from problem-oriented and project-oriented topics in their own professional development and in the development of a scientific paradigm.

**Programming Questions of Exam:**

1. Introduction to management accounting

2. Classification of costs and their behavior

3. Organization of accounting for production costs

4. Accounting for production costs

5. Cost accounting by responsibility centers

6. Methods of cost accounting for production and calculation of product’s cost

7. Accounting and distribution of costs for objects of calculation

8. Accounting and analysis of deviations by cost items

9. Regulatory accounting and “standard costing” as a tool for accounting, planning and cost control

10. The system of “direct-costing”

11. Break-even analysis: its goals and techniques

12. Budgeting and preparation of the main budget

13. Control and evaluation of performance, making management decisions, CVP-analysis

14. Organization of management accounting at the enterprise. Internal control, CVP analysis

15. Accounting policies of the organization for the purpose of management accounting

**Recommended study literature for exam preparation:**

1.Vakhrushina M.A. Management analysis: Textbook-M .: Omega-L, 2015

2. Vakhrushina M.A. Management analysis: theoretical questions, practice. - M .: University textbook, INFRA-M, 2011. - 144 p.

3. Ivashkevich, O.V. Management accounting and analysis in clothing retail trade: Textbook / O.V. Ivashkevich. - M .: Master, INFRA-M, 2012.

4. Kazakova N.A. Management Analysis in Various Industries: A Textbook. - M .: NITs INFRA-M, 2012.

5. Dzhanshanlo R.E. Management Analysis: A Study Guide. - Almaty: LEM Publishing House LLP, 2014.