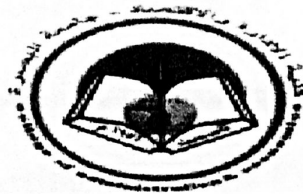


Subject:  
Accounting  
Theory  
Date:



Final Course  
Exam, 2022/ 2023  
for PhD



University of Basrah  
College of Administration  
& Economics  
Accounting Department

**Q1:- What is your impression and your perception about the limitations of traditional accounting for leases?**

**Q2:- What is the relationship between positive economic and accounting, how the accounting theorists employed this approach. Discuss this issue by using your readings.**

**Q3:- Why the accounting theorists have a shortcomings in their approaches to study accounting and produce theories? Discuss that by focusing on suitable readings.**

**Q4:- What is the communication theory and what is the linking with measurement theory in accounting?**

**Q5:- What do you think about the future horizons of accounting theory?**

**Q6:- Why FASB adopted the assets and liabilities view as the bases for building Conceptual framework? Discuss that based on your readings, for example: Johnson, 2004.**

**Q7:- Do you think Accounting created capitalism or capitalism created accounting? What is your opinion, support it by using your readings?**

With best regards

Lecturer

Dr. Suhail Al tamimi

Head of Department

Dr. Elham Al Shawe

توفيق شاعر  
رئيسة



Q//1 Write an Article about BLOK CHAIN and BIG DATA use challenges and Opportunities. (10 mark)

Q//2 IT is an Important factor in the design and Implementation of Accounting Information systems . Explain HOW IT IMPACT ON  
1- Organization Culture.  
2- Flexibility.  
3- Quality of Information (14 mark)

Q// 3 INTEGRATION and INTEDEPENDENCE are very Important .DISCUS The difference between them in Accounting Information Systems and their Impact on company performance. (10 marks)

Q//4 What is the Relevance of REA on Accounting Work. (10 marks)

Q//5 ANSEWER only 4 from the following  
1- DATA security and Quality.  
2- Fraud and Internal control .  
3- SARBANES\_OXLEY and IT Governance.  
4- Relational Databases.  
5- Impact of Expert systems on Enhancing the general controls .  
6- Computerized Accounting Information Systems . (16 mark)

Q//6 CLOUD COMPUTING is a new IT . Discuss the effects cloud computing The Accounting and Auditing profession. (10 marks)

HEAD of department  
Dr Elham Jafer Hemmed

Letcher  
Dr. Fatima Jasim Mohammed

د. فاطمة جاسم محمد

المادة: محاسبة ادارية  
الزمن: ٣ ساعة  
التاريخ: ٢٠٢٣ / /٠



اسئلة الامتحانات النهائية النور (الاول)  
٢٠٢٢ - ٢٠٢٣



كلية الادارة و الاقتصاد  
قسم المحاسبة  
دكتوراه

( ملاحظة الاجابة عن خمسة اسئلة فقط )

Q1/ Explain how costs are managed within the company's value chain ?

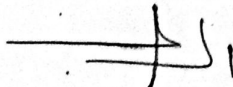
Q2/ How to measure costs and manage the relationship with customers ?

Q3/ What is the effect of management accounting techniques on the financial performance of industrial companies?


Q4/ what is kaizen costing, just in time, and what is the difference between them?

Q5/ What is the role of A B C based on throughput accounting in providing information to management?

Q6/ The manager would like to know the profitability of their products, customers and other business segments to know which of them to drop or add. Discuss ?

  
رئيس القسم

أ.م.د. الهام جعفر الشاوي

  
عميد الكلية

مدرس المادة

أ.م.د. عبدالكريم عبدالرحيم علي

جامعة البصرة  
كلية الادارة والاقتصاد  
قسم المحاسبة

اسئلة الامتحان النهائي لمادة التدقيق المتقدم -الدكتوراه

للعام الدراسي 2022-2023

رئيس القسم

أ.م.د.الهام جعفر الشاوي

مدرس المانة

أ.د. عبد الحسين توفيق شبلي



ملاحظه: اجب على جميع الاسئلة وتوزع الدرجة بالتساوي

**Q1//** You are a CPA in a regional public accounting firm that has 10 offices in three states. Mr. Shine has approached you with a request for an audit. He is president of Hitech Software and Games Inc., a five-year-old company that has recently grown to \$500 million in sales and \$200 million in total assets. Shine is thinking about going public with a \$25 million issue of common stock, of which \$10 million would be a secondary issue of shares he holds. You are very happy about this opportunity because you know Shine is the new president of the Symphony Society board and has made quite a civic impression since he came to your medium-size city seven years ago. Hitech is one of the growing employers in the city.

**Required:**

- a. Discuss the sources of information and the types of inquiries that you and the firm's partners may make in connection with accepting Hitech as a new client.
- b. Do professional audit standards require any investigation of prospective clients?
- c. Suppose Shine also told you that 10 years ago his closely held hamburger franchise business went bankrupt, and on investigation, you learn from its former auditors (your own firm in another city) that Shine was fraudulent in its application of franchise-fee income recognition rules and presented such difficulties that your firm resigned from the audit (before the bankruptcy). Do you think the partner in charge of the audit practice should accept Hitech as a new client?

**Q2//** Oak Industries, a manufacturer of radio and cable TV equipment and an operator of subscription TV systems, had a multitude of problems. Subscription services in a market area, for which \$12 million of cost had been deferred, were being terminated and the customers were not paying on time (\$4 million receivables in doubt). The chances are 50-50 that the business will survive another two years. An electronic part turned out to have defects that needed correction. Warranty expenses are estimated to range from \$2 million to \$6 million. The inventory of this part (\$10 million) is obsolete, but \$1 million can be recovered in salvage, or the parts in inventory can be rebuilt at a cost of \$2 million (selling price of the inventory on hand would then be \$8 million with 20 percent of the selling price required to market and ship the products, and the normal profit expected is 5 percent of the selling price). If the inventory were scrapped, the company would manufacture a replacement inventory at a cost of \$6 million, excluding marketing and shipping costs and normal profit. The company has defaulted on completion of a military contract, and the government is claiming a \$2 million refund. Company attorneys think the dispute might be settled for as little as \$1 million. The auditors had previously determined that an overstatement of income before taxes of \$7 million would be material to the financial statements. These items were the only ones left for audit decisions about possible adjustment. Management has presented the following analysis for the determination of loss recognition:

|  |              |
|--|--------------|
| Write off deferred subscription costs        | \$ 3,000,000 |
| Provide allowance for bad debts              | 4,000,000    |
| Provide for expected warranty expense        | 2,000,000    |
| Lower-of-cost-or-market inventory write-down | 2,000,000    |
| Loss on government contract refund           | ?????????    |

**Required:**

Prepare your own analysis of the amount of adjustment to the financial statements. Assume that none of these estimates have been recorded yet and give the adjusting entry you would recommend. Give any supplementary explanations you believe necessary to support your recommendation.

**Q3//** Consider the following scenario:

Adam worked for the local hardware store as an outside sales representative. His job was to visit local companies and contractors in an attempt to identify their needs for tools and materials and provide a bid to supply those items. When a local contractor accepted a new job, Adam would get its material requirements, come back to the store, and prepare and submit a proposal for the items. After some initial success with Big Builder, a large contractor, the number of jobs awarded to Adam had decreased dramatically. One day Adam was back at the store after losing a bid to Big Builder when he noticed someone in the store purchasing the exact items and quantities that were in the specification for that bid. The combination of items was unusual and it would be an unlikely coincidence for someone else to want such a combination in that exact quantity. The customer paid the retail price for the merchandise and left.

Adam decided to contact Big Builder, but he knew he could not do so and make any accusations. Adam set up a meeting with the president of Big Builder and inquired as to how Adam might "increase his business and better meet the needs of Big Builder." Eventually, the recent bid entered the conversation. Adam showed his copy of the bid to the president. The president retrieved a copy of the purchase order and recognized that the amount on it was more than the bid Adam had submitted. The company that submitted the bid was K. A. Supplies Inc. Adam had never heard of K. A. Supplies and noted its address on the purchase order. The president of Big Builder promised to investigate the bidding process.

Adam drove to the address of K. A. Supplies and found a packaging and shipping store at that address. Furthermore, Adam went to the county courthouse and inquired about K. A. Supplies. The company was listed in the county records and one of the purchasing agents for Big Builder was listed as an officer.

**Required:**

- a. Given the information that Adam knows, what do you believe is occurring at Big Builder?
- b. What other information would you want to obtain and how might you retrieve that information?
- c. What controls might be instituted at Big Builder to prevent improprieties in the bidding and purchasing process?

#### **Q4//**

Partners Clark and Kent, both CPAs, are preparing their audit plan for the audit of accounts payable on Marlboro Corporation's annual audit. Saturday afternoon they reviewed the thick file of last year's documentation and they both remembered too well the six days they spent last year on accounts payable.

Last year, Clark had suggested that they mail confirmations to 100 of Marlboro's suppliers. The company regularly purchases from about 1,000 suppliers and these account payable balances fluctuate widely, depending on the volume of purchase and the terms Marlboro's purchasing agent is able to negotiate. Clark's sample of 100 was designed to include accounts with large balances. In fact, the 100 accounts confirmed last year covered 80 percent of the total dollars in accounts payable. Both Clark and Kent had spent many hours tracking down minor differences reported in confirmation responses. Nonresponding accounts were investigated by comparing Marlboro's balance with monthly statements received from suppliers.

#### **Required:**

- a. Identify the accounts payable audit objectives that auditors must consider in determining the audit procedures to be performed.
- b. Identify situations when auditors should use accounts payable confirmations and discuss whether they are required to use them.
- c. Discuss why the use of large dollar balances as the basis for selecting accounts payable for confirmation is not the most effective approach and indicate a more effective sample selection procedure that could be followed when choosing accounts payable for confirmation.



Q5//

You have been engaged to audit the financial statements of Hardy Hardware Distributors Inc., as of December 31. In your review of the corporate nonfinancial records, you have found that Hardy Hardware owns 15 percent of the outstanding voting common stock of Hardy Products Corporation. Upon further investigation, you learn that Hardy Products Corporation manufactures a line of hardware goods, 90 percent of which is sold to Hardy Hardware.

James L. Hardy, president of Hardy Hardware, has supplied you objective evidence that he personally owns 30 percent of the Hardy Products voting stock and the remaining 70 percent is owned by Juana Hardy Lewis, his sister and president of Hardy Products. Hardy also owns 20 percent of the voting common stock of Hardy Hardware Distributors, another 20 percent is held by an estate of which Hardy and Lewis are beneficiaries, and the remaining 60 percent is publicly held. The stock is listed on the American Stock Exchange.

Hardy Hardware consistently has reported operating profits higher than the industry average. Hardy Products Corporation, however, has a net return on sales of only 1 percent. The Hardy Products investment always has been reported at cost and no dividends have been paid by the company. During the course of your conversations with the Hardy siblings, you learn that you were appointed as auditor because they had a heated disagreement with the former auditors over the issues of accounting for the Hardy Products investment and the prices at which goods have been sold to Hardy Hardware.

**Required:**

Discuss the following.

- a. Identify the issues in this situation as they relate to (1) conflicts of interest and (2) controlling influences among individuals and corporations.
- b. Should the investment in Hardy Products Corporation be accounted for using the equity method?
- c. What evidence should the auditor seek with regard to the prices paid by Hardy Hardware for products purchased from Hardy Products Corporation?
- d. What information would you consider necessary for adequate disclosure in the financial statements of Hardy Hardware Distributors?

*With best wishes*





University of Basrah  
College of Administration & Economics  
Department of Accounting  
The final exam -Second Semester  
PhD . Program  
2022-2023



Sub.: Economic & Accounting Studies      Date : / /2023      Time : 3 H.

Answer five questions from the following.

Q 1) Macroeconomic policies revolve around a set of indicators that govern the performance of economic operations and thus monitor the movement of the economy. This performance is done through two types of policies.

Required :

- 1- Review these indicators.
- 2- Discuss expansionary monetary policies.

Q 2) Economic stability in macroeconomic policies is considered one of the significant issues in the application of monetary policy and stability in countries . Discuss this in the light of your study of the following paragraphs:

- 1) Indicators of economic stability
- 2) Efficiency of Monetary policy tools to achieve economic stability under the IS-LM.

Q3) Economists have striven since the beginning of the first industrial revolution to provide systematic explanations for the causes of growth, so very diverse theories have been proposed.

Required :

- 1) Views of the Keynesian theory of economic growth
- 2) Views of the modern theory of growth .

Q4) There are some political factors that affect the taxpayer's tax commitment and his behavior in paying the tax, which contribute to tax evasion  
Discuss the following


- 1- The most important factors affecting the behavior of the taxpayer
- 2- Behavioral attitudes of taxpayers towards taxes and tax authorities, and factors affecting taxpayer behavioral.

Q5 )Although both accounting income and taxable income are prepared on accrual basis, there are significant differences between the two incomes, including permanent ones. Discuss the phrase in an accurate scientific manner. .

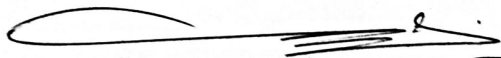
Q6)With the use of international financial reporting standards as a financial reporting standard, there will be a change in the financial report and there may also be a change in the tax, especially for multinational companies,

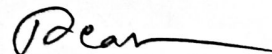
Required: Analyze the effect of adopting international financial reporting standards on taxes.

With Wishes of Success

  
Prof. Dr .Nadwa Hilal Jowda  
The lecturer

  
Ass. P . Dr. Elham Al-Shawi  
Head of Department

  
P. D. Abdulkaseem A. I. Shabir

  
Dean



الجزء الاول : دراسات اقتصادية

ملاحظة : الاجابة بالقلم الجاف الازرق حصراً.

س1: يعد الفساد معوقاً اساسياً للتنمية الاقتصادية، ويعتبر السبب الرئيس لتراجع المؤشرات الاقتصادية، إضافة الى تأثيره على العدالة التوزيعية للموارد الاقتصادية نظراً لارتباطه بإعادة توزيع وتخصيص الإنتاج، وضح بالتفصيل الآثار الاقتصادية التي يتسبب بها الفساد الإداري والمالي؟

( 12 درجة )

س2: تعتبر الية سعر الصرف العنصر الأساسي والمحوري للنشاط الاقتصادية كما يعتبر عنصراً مركزياً في السياسة النقدية الذي يعد من اهم أدوات السياسة النقدية وتأثيره في تعديل وتسوية ميزان المدفوعات، فسعر الصرف يمثل مؤشراً اقتصادياً للوضع الاقتصادي للبلد. في ضوء ذلك ما هي وظائف سعر الصرف، والعوامل التي تؤثر في سعر صرف العملة المحلية ؟

( 12 درجة )

س3: بدأت البلدان النامية تتجه الى اختيار وتنفيذ السياسات الاقتصادية الداخلية والخارجية بهدف اجراء الاصلاحات الاقتصادية التي من شان تطبيقها معالجة المشاكل الاقتصادية التي تواجهها وتحقيق معدلات نمو اقتصادي، فما هي أبرز الدوافع الداخلية والخارجية للإصلاح الاقتصادي في البلدان النامية، وأهدافه، ثم وضح مكونات حزمي السياسات الإصلاحية التي يقدمها صندوق النقد والبنك الدوليين؟ ( 11 درجة )

الجزء الثاني : دراسات إدارية

Q4: According to England's article , explain the main entrepreneurial strategies for making living through passionate work. Explain based on Soubliere and Lockwood's perspective, the actor –audience interface, and cultural competences which are considered as an essential dimension for building strategies toward rallying support for entrepreneurial endeavor.

(12 Marks)

Q5: Explain the relationship between both platforms ,ecosystems and internationalization of highly digitized organizations. Based on Markus Reitzig's model, explain , in details how organization can get better at flatter .

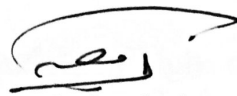
(12 Marks)


Q6: Discuss in details both disruptive innovation and creative . then summarize in table the main types of thinking. According to Drucker's article , explain the main sources of innovation.

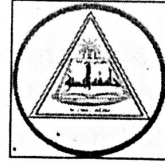
(11 Marks)

GOOD LUCK

  
Dr. Hadi AL-Abrow  
Examiner

  
Dr. Amjad Sabah  
Examiner

  
Dr. Elham AL-Shawi  
Head of Dept.



**Q/1: Discuss the following**

Information can be provided to both Internal and External users .so  
give the differences between

1- Mandatory information and discretionary information.

2- Relevant information and Reliable information .

( 10 marks)

**Q/2 give the differences between**

1- Preventive control , Detective control and corrective control

2- Operational control, Management control and Strategic control.

( 10 marks)

**Q//3 The following documents are used in expenditure cycle:**

Vendor invoice ,Purchase order ,Disbursement voucher , Purchase requisition  
,Packing slip , Receiving report , Check

**Required**

1- Identify which of these documents are internally generated and which are externally generated

2- For each internally generated document, how many copies are needed? What is the purpose of each copy? Where does each copy go .

3- Draw the standard documents follow

(15mark)

**Q/4 Al- Rasheed com. Has hired you to review its internal controls for the purchase , receipt, storage, issuance of raw material .You observed the following ;**

1- Raw material , which consist mainly of high- cost electronic components, are kept in a locked storeroom . Storeroom personal include a supervisor and four clerks. All are well trained , competent ,and adequately bonded .Raw materials are remove from the storeroom only upon written or Orel authorization by a production supervisor.

2- No perpetual inventory records are kept; hence, the storeroom clerks do not keep records for goods received or issued. To compensate ,the storeroom clerks perform a physical



inventory count each month. The clerks supervised during this count, and other appropriate procedures are followed.

3-After the physical count, the storeroom supervisor matches the quantities on hand against a predetermined reorder level. If the count is below the reorder level, the supervisor enters the part number on a material requisition list that is sent to the accounts payable clerk. The accounts payable clerk prepares a purchase order for each item on the list and mails it to the supplier from whom the part was last purchased.

4-The storeroom clerks receive the ordered materials upon their arrival . The clerks count all items and verify that the count agree with the quantities on the bill of lading. The bill of lading is then initialed, date, and filed in the storeroom to serve as a receiving report.

Required :

1- Draw the follow documents

2- Describe the weaknesses that exist in Expenditure cycle.

3- Suggest control procedures to overcome the weaknesses

(15mark)

**Q/5 Discuss in detail Fraud ( concept, triangle of fraud , fraudulent financial reporting and the Auditor responsibility to detect fraud)** (10marks)

**Q/6 Explain the meaning fourth of the following concepts.**

1- Block chain , 2- Cloud computing , 3- data mining ,

4- Databases

5- The value of information.

( 10 marks)

Head of Dep.

Dr. Elham Jafer Hemmed

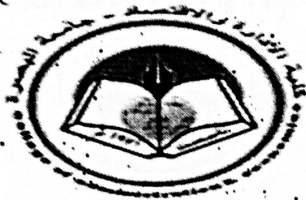
Letcher

Dr. Fatima jasim Mohammed

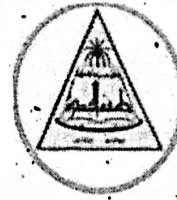
د. عبد الحسين توفيق شبللي  
عميد الكلية



Subject: *Management*  
Accounting  
~~Theory~~  
Date:



Final Course  
Exam, 2022/ 2023  
for MSc



University of Basra  
College of Admin.,  
& Economics  
Accounting Dpt.,

**Q1:- Give the justification to use SWAT technique in field of Management Accounting.**

**Q2:- What are the differences and similarities between Management controls systems, Accounting controls systems?**

**Q3:- For budgeting systems, what are the points we need to focus?**

**Q4:- Can you give your opinion about the strategic role for management accounting and what the main tools to enhance this mission or this role? (Use your readings)**

**Q5:- Novex Company keeps careful track of the time to complete customer orders: During the most recent quarter, it recorded the following average times per order:**

Days

Wait time ..... 17.0

Inspection time. . . . . 0.4

Process time ..... 2.0

Move time ..... 0.6

Queue time ..... 5.0

Goods are shipped as soon as production is completed.

Required: 1. Compute the throughput (manufacturing cycle) time. 2. Compute the manufacturing cycle efficiency (MCE). 3. What percentage of the production time is spent in non-value-added activities? 4. Compute the delivery cycle time.

**Q6:- Svahn, AB, is a Swedish manufacturer of sailing yachts. The company has assembled the information shown below that pertains to two independent decision-making contexts called Case A and Case B:**

**Case A:** The Company chronically has no idle capacity and the old Model B100 machine is the company's constraint. Management is considering purchasing a Model B300 machine to use in addition to the company's present Model B100 machine. The old Model B100 machine will continue to be used to capacity as before, with the new Model B300 machine being used to expand production. This will increase the company's production and sales. The increase in volume will be large enough to require increases in fixed selling expenses and in general administrative overhead, but not in the fixed manufacturing overhead.

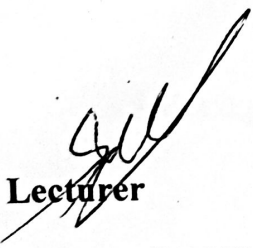
**Case B:** The old Model B100 machine is not the company's constraint, but management is considering replacing it with a new Model B300 machine because of the potential savings in direct materials with the new machine. The Model B100 machine would be sold. This change will have no effect on production or sales, other than some savings in direct materials costs due to less waste.

**Required:** Copy the information below onto your answer sheet and place an X in the appropriate column to indicate whether each item is relevant or irrelevant to the decision context described in Case A and Case B.

| Item  | Case A   |            | Case B   |            |
|---|----------|------------|----------|------------|
|   | Relevant | Irrelevant | Relevant | Irrelevant |
| a. Sales revenue .....                          |          |            |          |            |
| b. Direct materials.....                        |          |            |          |            |
| c. Direct labor .....                           |          |            |          |            |
| d. Variable manufacturing overhead.....         |          |            |          |            |
| e. Depreciation—Model B100 machine .....        |          |            |          |            |
| f. Book value—Model B100 machine .....          |          |            |          |            |
| g. Disposal value—Model B100 machine .....      |          |            |          |            |
| h. Market value—Model B300 machine (cost)....   |          |            |          |            |
| i. Fixed manufacturing overhead (general) ..... |          |            |          |            |
| j. Variable selling expense.....                |          |            |          |            |
| k. Fixed selling expense. .                     |          |            |          |            |
| l. General administrative overhead              |          |            |          |            |

**Q7:-What is Mckinsey model, how they used in management accounting field (use your readings**

**With best regards**

  
**Lecturer**

**Dr. Suhail Al Tamimi**

  
**Head of Department**

**Dr. Elham Al Shawe**

العام الدراسي 2022-2023  
(الفصل الثاني) - الامتحان النهائي  
منهجية البحث العلمي



جامعة البصرة  
كلية الادارة والاقتصاد  
قسم المحاسبة  
الدراسات العليا - الماجستير

اجب عن خمسة اسئلة فقط على ان يكون السؤال السادس من ضمنها والدرجات توزع بالتساوي

س1/ ان ما يميز التفكير العلمي عن انماط التفكير الاخرى هو التنظيم، وللتفكير العلمي سمات مهمة، بينها بالتفصيل؟

س2/ عدد طرق جمع البيانات وشرح بالتفصيل طريقة الاستبيان ومبررات ومميزات وعيوب استخدامها

س3/ ما هي اساليب جمع البيانات مبينا اسلوب العينة وانواع العينات واختباراتها؟

س4/ هنالك عدة معايير لتحديد نوع البحث العلمي، بين هذه المعايير وانواع البحث العلمي؟

س5/ ان الفرضيات هي حلول محتملة لمشكلة البحث، فكيف يتم اشتقاقها وشروط وفوائد صياغتها.

س6/ من خلال دراستك لاساسيات منهجية البحث العلمي، وعلى فرض تم تكليفك بتقييم احد البحوث العلمية للنشر، فما هي اهم محاور تقييمك للبحث واهم الجوانب التي يتم التركيز عليها.

مع التمنيات بالنجاح

أ. م. د. الهام الشاوي

رئيسة القسم

أ. م. د. عبد الستار تومس  
السيد

أ. م. د. عبد الخالق ياسين البدران  
مدرس المادة

Subject :Financial Analysis:  
 Time: 3 Hours  
 Date 20/5/2023



Final Exam  
 second semester  
 2023-2022



Economic & Administrative  
 collage  
 Accounting Department  
 Fourth class  
 M.S.C

- Q 1// Identifies the components of business analysis and the business environment and strategy analysis.  
 Q 2// The adoption of fair value accounting has significant implication for financial statement analysis, what are the advantages and disadvantages of fair value accounting and issues that an analyst must consider when analyzing financial statement prepared under fair value accounting.  
 Q3// Investment securities are broadly classified as either debt or equity securities. explain this classification in detail.  
 Q4// The comparative balance sheet For Bergman company appear below:

**PENNY COMPANY**  
**Comparative Balance Sheet**

|   | Dec. 31, 2022   | Dec. 31, 2021   |
|---|-----------------|-----------------|
| <u>Assets</u>                               |                 |                 |
| Cash  | \$ 82,000       | \$ 35,000       |
| Accounts receivable                         | 85,000          | 53,000          |
| Prepaid expenses                            | 19,000          | 25,000          |
| Inventory                                   | 120,000         | 132,000         |
| Long -term investments                      | 90,000          | 75,000          |
| Plant Assets                                | 310,000         | 250,000         |
| Accumulated depreciation                    | <u>(65,000)</u> | <u>(60,000)</u> |
| Total Assets                                | \$641,000       | \$510,000       |
| <u>Liabilities and stockholder's Equity</u> |                 |                 |
| Accounts payable                            | \$93,000        | \$75,000        |
| Accrued expenses payable                    | 29,000          | 24,000          |
| Bonds payable                               | 130,000         | 160,000         |
| Common stock                                | 245,000         | 170,000         |
| Retained earning                            | <u>144,000</u>  | <u>81,000</u>   |
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**PENNY COMPANY**  
**Income Statement**  
**For the year Ended December 31,2022**

|   |              |                |
|---|--------------|----------------|
| Sales                                       |              | \$ 490,000     |
| Less:                                       |              |                |
| Cost of goods sold                          | \$ 290,000   |                |
| Operating expenses (excluding depreciation) | 60,000       |                |
| Depreciation expenses                       | 17,000       |                |
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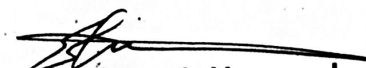
**ADDITIONAL INFORMATION:**

- 1- New plant assets costing \$ 85,000 were purchased for cash in 2022.
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- 3- Bonds with a face value of \$ 30,000 were converted into \$ 30,000 of common stock
- 4- Cash dividends of \$24,000 were declared and paid during the year
- 5- Accounts payable pertain to merchandise purchases.


**Required:**

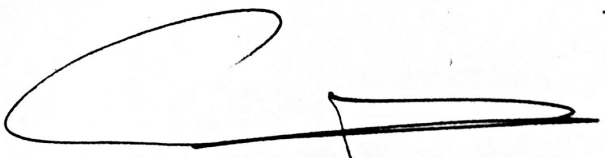
Prepare a statement of cash flows for the year ended December 31,2022 using the indirect method.

Q 5//Return on invested capital one of the most relevant measures of company performance, why ? and how do we use this measure in our analysis of financial statement?.

  
**A.P.D. Elaham J. Hameed**  
 Head of Department

**Good luck**

  
**A.P. Fayhaa.A. Mahr**  
 Lecturer

  
 A.P. Fayhaa.A. Mahr



العام الدراسي 2022-2023  
(الفصل الثاني)-الامتحان النهائي  
منهجية البحث العلمي



جامعة البصرة  
كلية الادارة والاقتصاد  
قسم المحاسبة  
الدراسات العليا - الماجستير

اجب عن خمسة اسئلة فقط على ان يكون السؤال السادس من ضمنها والدرجات توزع بالتساوي

س1/ ان ما يميز التفكير العلمي عن انماط التفكير الاخرى هو التنظيم، وللتفكير العلمي سمات مهمة، بينها بالتفصيل؟

س2/ عدد طرق جمع البيانات وشرح بالتفصيل طريقة الاستبيان ومبررات ومميزات وعيوب استخدامها

س3/ ما هي اساليب جمع البيانات مبينا اسلوب العينة وانواع العينات واختباراتها؟

س4/ هنالك عدة معايير لتحديد نوع البحث العلمي، بين هذه المعايير وانواع البحث العلمي؟

س5/ ان الفرضيات هي حلول محتملة لمشكلة البحث، فكيف يتم اشتقاقها وشروط وفوائد صياغتها.

س6/ من خلال دراستك لاساسيات منهجية البحث العلمي، وعلى فرض تم تكليفك بتقييم احد البحوث العلمية للنشر، فما هي اهم محاور تقييمك للبحث واهم الجوانب التي يتم التركيز عليها.

مع التمنيات بالنجاح

أ. م. د. الهام الشاوي  
رئيسة القسم

أ. م. د. عبد الخالق ياسين البدران  
مدرس المادة

العام الدراسي 2022-2023  
(الفصل الثاني)-الامتحان النهائي  
منهجية البحث العلمي



جامعة البصرة  
كلية الادارة والاقتصاد  
قسم المحاسبة  
الدراسات العليا - الماجستير

اجب عن خمسة اسئلة فقط على ان يكون السؤال السادس من ضمنها والدرجات توزع بالتساوي

س1/ عدد طرق جمع البيانات وشرح بالتفصيل طريقة دراسة الحالة ومبررات ومميزات وعيوب استخدامها؟

س2/ يتصف البحث العلمي بمجموعة مترابطة من الخصائص التي لا بد من توفرها حتى تتحقق الاهداف المرجوة منه، بين بالتفصيل هذه الخصائص؟

س3/ ما المقصود بالمنهج العلمي وما هي خصائصه واهم انواعه وتكلم عن اثنين منها بالتفصيل؟

س4/ ما هي اشكال التوثيق في البحث العلمي؟

س5/ ان تحديد موضوع البحث عامل نجاح اساسي للبحث العلمي، فما هي الخطوات الاسلسية لاختيار موضوع البحث وطرق واعتبارات اختياره ومعايير صياغته وتقييمه.

س6/ من خلال دراستك لاساسيات منهجية البحث العلمي، وعلى فرض تم تكليفك بتقييم احد البحوث العلمية للنشر، فما هي اهم محاور تقييمك للبحث واهم الجوانب التي يتم التركيز عليها.

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العام الدراسي 2022-2023  
(الفصل الثاني)-الامتحان النهائي  
منهجية البحث العلمي



جامعة البصرة  
كلية الادارة والاقتصاد  
قسم المحاسبة  
الدراسات العليا - الماجستير

اجب عن خمسة اسئلة فقط على ان يكون السؤال السادس من ضمنها والدرجات توزع بالتساوي

س1/ عدد طرق جمع البيانات وشرح بالتفصيل طريقة المقابلة ومبررات ومميزات وعيوب استخدامها

س2/ تعد الدراسات السابقة مصدرا مهما للبحث العلمي بمراحله المختلفةن وضح كيف يستفيد منها الباحث في بحثه في مختلف مراحله ومنهجيته؟

س3/ مالمقصود بتوثيق البحث العلمي ووظائفه وشروطه وانواعه؟

س4/ ان البحث العلمي ليس عملية مجردة لكن للبحث العلمي جانب اخلاقي يجب ان يراعيه الباحث، فما هي اهم صفات التي يجب ان يمتاز بها الباحث؟

س5/ مالمقصود بالعلم بالمعرفة وانواعهما؟

س6/ من خلال دراستك لاساسيات منهجية البحث العلمي، وعلى فرض تم تكليفك بتقييم احد البحوث العلمية للنشر، فما هي اهم محاور تقييمك للبحث واهم الجوانب التي يتم التركيز عليها.

مع التمنيات بالنجاح

أ. م. د. الهام الشاوي  
رئيسة القسم

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مدرس المادة



**University of Basrah**  
**College of Administration & Economics**  
**Department of Accounting**  
**The final exam -Second Semester**  
**PhD . Program**  
**2022-2023**



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**Sub.: Economic & Accounting Studies      Date : / /2023      Time : 3 H.**

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**Answer five questions from the following.**

**Q 1) Macroeconomic policies revolve around a set of indicators that govern the performance of economic operations and thus monitor the movement of the economy. This performance is done through two types of policies.**

**Required :**

- 1- Review these indicators.**
- 2- Discuss expansionary monetary policies.**

**Q 2) Economic stability in macroeconomic policies is considered one of the significant issues in the application of monetary policy and stability in countries . Discuss this in the light of your study of the following paragraphs:**

- 1) Indicators of economic stability**
- 2) Efficiency of Monetary policy tools to achieve economic stability under the IS-LM.**

**Q3) Economists have striven since the beginning of the first industrial revolution to provide systematic explanations for the causes of growth, so very diverse theories have been proposed.**

**Required :**

- 1) Views of the Keynesian theory of economic growth**
- 2) Views of the modern theory of growth .**

**Q4) There are some political factors that affect the taxpayer's tax commitment and his behavior in paying the tax, which contribute to tax evasion**  
**Discuss the following**

- .1- The most important factors affecting the behavior of the taxpayer**
- 2- Behavioral attitudes of taxpayers towards taxes and tax authorities, and factors affecting taxpayer behavioral.**

**Q5 )Although both accounting income and taxable income are prepared on accrual basis, there are significant differences between the two incomes, including permanent ones. Discuss the phrase in an accurate scientific manner.**

**Q6)With the use of international financial reporting standards as a financial reporting standard, there will be a change in the financial report and there may also be a change in the tax, especially for multinational companies,**

**Required: Analyze the effect of adopting international financial reporting standards on taxes.**

**With Wishes of Success**

**Prof. Dr .Nadwa Hilal Jowda**  
**The lecturer**

**Ass. P . Dr. Elham Al-Shawi**  
**Head of Department**





**Q/1:Discuss the following**

**Information can be provided to both Internal and External users .so give the differences between**

- 1- Mandatory information and discretionary information.
- 2- Relevant information and Reliable information ( 10 marks)

**Q/2 give the differences between**

- 1- Preventive control , Detective control and corrective control
- 2- Operational control, Management control and Strategic control. ( 10 marks)

**Q//3The following documents are used in expenditure cycle:**

Vendor invoice ,Purchase order ,Disbursement voucher , Purchase requisition ,Packing slip , Receiving report , Check

**Required**

- 1- Identify which of these documents are internally generated and which are externally generated
- 2- For each internally generated document, how many copies are needed? What is the purpose of each copy? Where does each copy go .
- 3- Draw the standard documents follow (15mark)

**Q/4 Al- Rasheed com. Has hired you to review its internal controls for the purchase , receipt, storage, issuance of raw material .You observed the following ;**

- 1- Raw material , which consist mainly of high- cost electronic components, are kept in a locked storeroom . Storeroom personal include a supervisor and four clerks. All are well trained , competent ,and adequately bonded .Raw materials are remove from the storeroom only upon written or Orel authorization by a production supervisor.
- 2- No perpetual inventory records are kept; hence, the storeroom clerks do not keep records for goods received or issued. To compensate ,the storeroom clerks perform a physical

inventory count each month. The clerks supervised during this count, and other appropriate procedures are followed.

3-After the physical count, the storeroom supervisor matches the quantities on hand against a predetermined reorder level. If the count is below the reorder level, the supervisor enters the part number on a material requisition list that is sent to the accounts payable clerk. The accounts payable clerk prepares a purchase order for each item on the list and mails it to the supplier from whom the part was last purchased.

4-The storeroom clerks receive the ordered materials upon their arrival . The clerks count all items and verify that the count agree with the quantities on the bill of lading. The bill of lading is then initialed, dated, and filed in the storeroom to serve as a receiving report.

Required :

1- Draw the follow documents

2- Describe the weaknesses that exist in Expenditure cycle.

3- Suggest control procedures to overcome the weaknesses (15mark)

**Q/5 Discuss** in detail Fraud ( concept, triangle of fraud , fraudulent financial reporting and the Auditor responsibility to detect fraud) (10marks)

**Q/6 Explain the meaning fourth of the following concepts.**

1- Block chain , 2- Cloud computing , 3- data mining ,

4- Databases

5- The value of information. ( 10 marks)

Head of Dep.

Dr. Elham Jafer Hemmed

Letcher

Dr. Fatima jasim Mohammed

Subject:  
Managerial  
Accounting  
Date: 11/5/2023



Final Course  
Exam, 2022/ 2023  
for MSc



University of Basra  
College of Admin.,  
& Economics  
Accounting Dpt.,

**Q1:- Give the justification to use SWAT technique in field of Management Accounting.**

**Q2:- What are the differences and similarities between Management controls systems, Accounting controls systems?**

**Q3:- For budgeting systems, what are the points we need to focus?**

**Q4:- Can you give your opinion about the strategic role for management accounting and what the main tools to enhance this mission or this role? (Use your readings)**

**Q5:- Novex Company keeps careful track of the time to complete customer orders. During the most recent quarter, it recorded the following average times per order:**

Days

Wait time ..... 17.0

Inspection time. ... .. 0.4

Process time ..... 2.0

Move time ..... . 0.6

Queue time ..... 5.0

Goods are shipped as soon as production is completed.

Required: 1. Compute the throughput (manufacturing cycle) time. 2. Compute the manufacturing cycle efficiency (MCE). 3. What percentage of the production time is spent in non-value-added activities? 4. Compute the delivery cycle time.

**Q6:- Svahn, AB, is a Swedish manufacturer of sailing yachts. The company has assembled the information shown below that pertains to two independent decision-making contexts called Case A and Case B:**

**Case A:** The Company chronically has no idle capacity and the old Model B100 machine is the company's constraint. Management is considering purchasing a Model B300 machine to use in addition to the company's present Model B100 machine. The old Model B100 machine will continue to be used to capacity as before, with the new Model B300 machine being used to expand production. This will increase the company's production and sales. The increase in volume will be large enough to require increases in fixed selling expenses and in general administrative overhead, but not in the fixed manufacturing overhead.

**Case B:** The old Model B100 machine is not the company's constraint, but management is considering replacing it with a new Model B300 machine because of the potential savings in direct materials with the new machine. The Model B100 machine would be sold. This change will have no effect on production or sales, other than some savings in direct materials costs due to less waste.

**Required: Copy the information below onto your answer sheet and place an X in the appropriate column to indicate whether each item is relevant or irrelevant to the decision context described in Case A and Case B.**

| Item  | Case A   |            | Case B   |            |
|---|----------|------------|----------|------------|
|   | Relevant | Irrelevant | Relevant | Irrelevant |
| a. Sales revenue .....                          |          |            |          |            |
| b. Direct materials.....                        |          |            |          |            |
| c. Direct labor .....                           |          |            |          |            |
| d. Variable manufacturing overhead.....         |          |            |          |            |
| e. Depreciation—Model B100 machine .....        |          |            |          |            |
| f. Book value—Model B100 machine .....          |          |            |          |            |
| g. Disposal value—Model B100 machine .....      |          |            |          |            |
| h. Market value—Model B300 machine (cost)....   |          |            |          |            |
| i. Fixed manufacturing overhead (general) ..... |          |            |          |            |
| j. Variable selling expense.....                |          |            |          |            |
| k. Fixed selling expense. .                     |          |            |          |            |
| l. General administrative overhead              |          |            |          |            |

**Q7:-What is Mckinsey model, how they used in management accounting field (use your readings**

**With best regards**

**Lecturer**

**Dr. Suhail Al Tamimi**

**Head of Department**

**Dr. Elham Al Shawe**



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**For the year Ended December 31,2022**

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**Good luck**

**A.P.D.Elaham J. Hameed**  
**Head of Department**

**A.P. Fayhaa.A. Mahmmod**  
**Lecturer**