

أسئلة الماجستير والدكتوراه
للعام الدراسي 2023-2024
الكورس الثاني

الماجستير



Q1/ Graham et al. (2005) presented study entitled "The Economic Implications of Corporate Financial Reporting". Please, answer the following points:

- A- Why meet earnings benchmarks?
- B- Consequences of missing benchmarks
- C- Actions taken to meet benchmarks
- D- Sacrificing long-term value
- E- Sacrificing value for smoothing

(10 marks)

Q2/ Why do national GAAP differ from IAS? The role of culture.

(10 marks)

Q3/ Please explain the study entitle "Investor Protection and the Information Content of Annual Earnings Announcements: International Evidence".

(10 marks)

Q4/ Explain the causes of accounting international differences around the world.

(10 marks)

Q5/ Comparability of accounting information is very important for investors, how the investors measure the comparability across countries.

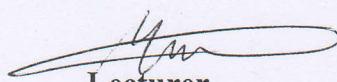
(10 marks)

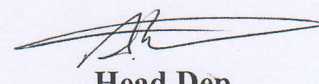
Q6/ Explain the determinants and consequences of IFRS compliance in developing countries.

(10 marks)

Q7/ There are international classifications of financial reporting. Explain please.

(10 marks)


Lecturer
Dr. Mundher Jabbar


Head Dep.
Dr. Alham Alshaoy



University of Basrah
College of Admin & Economics
Accounting Dept.

Subject : Economic Policies & Strategic Management
Program: MSc. in Accounting
Time : 3 Hours

Date : June 2nd , 2024

Final Exam –First Attempt 2023-2024

Section One: Economic Policies

Q1: There are a difference regarding for the external indebtedness crisis, which is due to internal and external reasons. What are the causes of the external indebtedness crisis? (12 Marks)

Q2: Corruption has very devastating effects on all economic sectors, which can be considered one of the biggest economic problems. What are the Economic effects of corruption? (12 Marks)

Q3: The exchange rate is considered an important element in the economic activity of any country, and its policies differ depending on the economic system. Explain the functions of the exchange rate and then what are the Influencing Factors on it? (11 Marks)

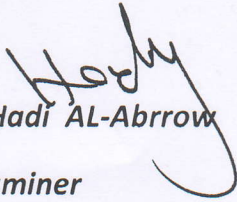
Section Two : Strategic Management

Q4: explain in details the following statement” the discourse on flexibility organization runs parallel for exploration vs.exploitation”. Based on Es-Sajajade and Wilkins’s articles , managers within organizations have to make design decisions across two interdependence perspectives: task interdependence and social interdependence , explain these two perspectives. According to Knudsen’s article , explain a new perspective on evolutionary processes and organizational adaptation. (12 Marks)

Q5: Explain the main stages of the theory of entrepreneurship (figure is required). Explain in details, the three mindset that make an entrepreneurial leader. According to article by Soubliere and Lockwood , what are the four strategies toward really supporting for entrepreneurial endeavors? Explain each one. (12 Marks)

Q6: Explain how OIS can learn from OI? Based on England’s article, explain the five entrepreneurial strategies for making living through passionate work. Based on Drucker point of view , briefly explain the main sources of innovation. (11 Marks)

GOOD LUCK


Dr. Hadi AL-Abrow

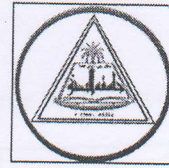
Examiner


Dr. Amjad Sabah

Examiner


Dr. Elham AL-Shawi

Head of Dept.



Q/1 Choose the correct answer for the following (14 mark)

- 1- Important of IT is (A- consistency , Inaccurate ,Reliability , Speed . B-Speed , Inconsistent , accurate, Reliability. C- Consistency, Accurate, reliability .)
- 2- Which of the following is correct to definition of AIS (A) It is a way of using business applications over the internet . B- Is all about providing relevant information to individuals and groups outside an organization boundaries C- It is collection of data and processing procedures that creates needed information for its users).
- 3- Which of the following must not be performed by the person responsible for custody of Inventory (A) Receiving cash from customers B- Paying cash to vendors C- Preparing a trial balance D- Authorization to move inventory to shipping) .
- 4- Threats to AIS come from many sources .The four primary types of threats have been identified ,which of the following is NOT one of the four types .(A- intentional acts B- unintentional acts C-Natural and political disasters. D- Software errors and Hardware . E- None of the above).
- 5- Within the component of control activities , one would encounter.(A- Organizational-stricter. B- Human resources policies and practices. C- Segregation of duties . D- Management philosophy E) All of the above).
- 6- what is the basic document created in the billing process.(A- picking Ticket . B- Sales invoice . C)Packing slip . D- Bill of lading) .
- 7- Which of the following are threats to the billing function(A- Failure to bill customers B- Theft of inventory . C- Shipping errors . D- credit sales to customers with poor credit. E- All of the above) .
- 8- listed below are the five characteristics that make information useful and meaningful .pick the characteristic that related to information ability to reduce uncertainty (A- Relevant B- Reliable C)Complete D- Timely E- Understandable) .
- 9- Who should be responsible for establishing the credit limit for new customer or increasing an existing customer credit limit (A- Marketing manager B- sales manager . C)Credit manager d- All of the above) .
- 10- Which document is used by warehouse personal to assemble the goods for shipment .
A- Sales order . B- Invoice . C- Freight bill . D- picking Ticket . E- None of the above).

Q/2 Discuss in detail Fraud (concept, triangle of fraud , fraudulent financial reporting and the Auditor responsibility to detect fraud) (14 Mark)

Q/3 Explain the meaning of the following concepts.

- 1- Block chain 2- cloud computing 3- data mining 4- Databases 5- The value of information.
(14 mark)

Q/4 A- Match threats in the first column to appropriate control procedures in the second column

	Threat		Control procedure
1-	Sending incorrect merchandise	A-	Perform a completeness check
2-	Crediting customer payment to wrong account	B-	Credit sales approved by credit manger
3-	Giving goods away for free	C-	Reconcile sales orders to packing slips
4-	Corrupted data files	D-	Use sales forecasting system
5-	Data entry errors by warehouse employees	E-	Use bar-code scanners
6-	Theft of customer payments	F-	Document inventory transfers
7-	Charging the wrong price	G-	Segregate shipping and billing functions
8-	Inventory shrinkage due to theft by employees	H-	Maintain an updated inventory master file
9-	Missing or incomplete order data	I-	Closed- loop verification
10-	Inept operations	J-	Employ a bank lockbox
11-	Sales made to customer with poor credit	K-	Off-site data storage of backup files
12-	Excess inventory	L-	Prepare and review performance reports

B- The following documents are used in expenditure cycle:

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

Required

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

(14 mark)

~~Q/5~~ 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 who4-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 . (14 mark)


Q6\\ XX company had some department the following activities for these departments .

- 1- sales Dep. Had 4 Clarks , Upon obtaining an order over the telephone a sales clark prepares 2 copy of sales order one copy is filed by date and the second is sent to shipping Dep. . all sales are on credit
 - 2- the shipping Sep. received the sales order and packages the goods from the warehouse the shipping Clark signs the sales order . indicating that the order is filled and ready to send
 - 3- the sales order is forwarded to the billing Dept. and prepare 2 invoices . the sales invoice is prepared upon receipt of the sales order from the shipping Dep. So that the costomer is billed only for the items that were sent. Not for back orders , billing sends the customer copy of invoice back to shipping and shipping then in inserts it into a special envelope on the package in order to save postage
 - 4- the carrier of the customer choice is then contacted to pic up the goods
 - 5- Receiving Dep. Is located adjacent to the shipping dock , the receiving Dept. share computer terminal with shipping Dep . The date, vendor and number of items received are entered upon receipt to keep the perpetual inventory records
 - 6- Hard copies of the changes in inventory are printed monthly The receiving Dep. Supervisor checks the changes and forwards the printout to the shipping supervisor who is responsible for checking the changing in the inventory (shipments) . The inventory printout is store in shipping's Dep. By date
- Required

1- identify at least five weaknesses (selling , shipping , billing ,and receiving information .

2- Draw the flow chat of the document

(14 Mark)

Dean 


Head of Dep.


Lecturer

Dr. Abdul Hussein Tewfik

Dr. Elham jaafer Hamid

Dr. Fatima jasim



Republic of Iraq
Ministry of Higher Education and Scientific Research
University of Basra
College of Administration & Economics
Department of accounting



Final exam \ The first semester 2023/2024
Subject: statistics \ MSc. \ Date:

ملاحظة يسمح بإدخال الحاسبة (اللابتوب) في الامتحان

Q.1/: The effect of ^{متغير} temperature on charging the ^{تأثير} smartphone battery was studied using a statistical test after applying heat at different degrees to the smartphone batteries and recording the battery charge. After conducting a test, we obtained the following results:

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.918 ^a	.842	.831	3.55913

a. Predictors: (Constant), x

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	947.656	1	947.656	74.811	.000 ^b
	Residual	177.344	14	12.667		
	Total	1125.000	15			

a. Dependent Variable: y

b. Predictors: (Constant), x

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	56.866	2.065		27.541	.000
	x	-.297	.034	-.918	-8.649	.000

a. Dependent Variable: y

1. WRITE the statistical hypothesis
2. Explain how data is entered in SPSS as example
3. What is the appropriate statistical test and what steps to calculate for SPSS?
4. Explain the results of the f table and write the regression equation
5. ^{التنبؤ} Predicting battery charging when the temperature is 55. (22 marks) :

Q.2/ PH degree measured for seven sample of soil with two type of devices and readings were as follows

1 st devices	8.6	8.50	7.90	8.12	8.73	7.73	7.19	8.32	9.54	6.87
2 nd device	8.11	8.60	8.11	8	8.83	8.68	8.98	8.01	7.98	8.36

We want to test if there is a significant different between two devices assume data distributed normal

1. what the test hypothesis
 2. what is perfect test
 3. how can write these data in spss
 4. discuss the result
- (16 marks)

Q.3/ Studying the level of salinity in the soil in three areas. Three areas were randomly selected and the percentage of salinity was measured. The results were as follows

Basrah	25	34	21	25	32	22	24	35
Zubir	9	17	12	18	5	8	10	5
Shat al arab	43	45	52	47	45	55	43	40

Write the hypothesis of this study

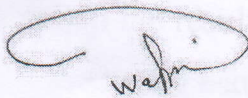
What is the perfect test

Discuss the result

(16 marks):

Q4: what is the population and sample study for each of the following

١. دراسة حول أثر تطبيق النظام المحاسبي المالي على مكونات البيانات المحاسبية والمالية للمؤسسة
٢. تقييم جودة نظم المعلومات المحاسبية و اثرها في تحسين الاداء المالي لوزارة المالية
٣. القياس والافصاح المحاسبي عن رأس المال الفكري و اثرهما في قيمة الوحدة الاقتصادية
٤. واقع تطبيق الجهاز المصرفي لاتفاقيات بازل و تطوراتها
٥. واقع استخدام المزيج التسويقي و اثره على ولاء الزبائن
٦. تكيف متغيرات البيئة المحلية باتجاه التوافق مع المعايير الدولية للمحاسبة والابلاغ المالي
٧. نظام المعلومات المحاسبي الالكتروني ودوره في تعزيز أمن المعلومات المالية دراسة في احدى شركات التحويل المالي
٨. التحليل المالي في ظل النظام المحاسبي المالي



Prof. ASS. Dr. Waleed M. Rodeen

With best wishes



Head of Department

Prof. ASS. Dr. Elham alshawi

Subject: Research
Methodology
Date:
Time:



Final Course
Exam, 2023/ 2024
for MSc



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

**Q1:- What are the requirements for formulating good problem and title of research?
Give accounting examples of this.**

Q2:-What are the types of samples and what are the criteria for selecting its?

Q3:-Classify the types of research with accounting examples.

Q4:- How do you write an article about proposal of research and an article about a literature review?

Q6:- What is the difference between theory and hypothesis? Use your reading

Q5:- What are research tools?

Q7:- Describe the procedures for conducting quantitative research (use an accounting example)

Instructor

Head of Dept.

Prof., Dr. Suhail Al Tamimi

Assistant prof., Dr. Elham Al Shawe

Class :MSC
Data : 20 /5 /2024
TIME: 3 HORS



أسئلة الامتحان النهائي للعام
2024-2023
FINANCIAL
STATEMENT
ANALYSIS



College of Economic
And administration
department of
Accounting

Answer for only Five questions(for any questions 14 mark)

Q1 // a. What are the main differences between credit analysis and equity analysis? How do these affect the financial statement information that is important for each type of analysis?

b- Explain the claim: Financial statement analysis is an integral part of business analysis

c. Explain the usefulness of comparative financial statement analysis.

d. Describe how financial statement comparisons are effectively made.

e. Discuss the necessary precautions an analyst should take in performing comparative analysis

Q2-a- Why is return on invested capital one of the most relevant measures of company performance? How do we use this measure in our analysis of financial statements?

b- What is the relation between return on net operating assets and sales? Consider both NOPAT sales and sales to net operating assets in your response.

Q3// FIT Corporation's return on net operating assets (RNOA) is 10% and its tax rate is 40%. Its net operating assets (\$4 million) are financed entirely by common shareholders' equity. Management is considering its options to finance an expansion costing \$2 million. It expects return on net operating assets to remain unchanged. There are two alternatives to finance the expansion:

1. Issue \$1 million bonds with 12% coupon, and \$1 million common stock.

2. Issue \$2 million bonds with 12% coupon.

Required:

a. Determine net operating income after tax (NOPAT) and net income for each alternative.

b. Compute return on common shareholders' equity for each alternative (use ending equity).

c. Calculate the assets-to-equity ratio for each alternative.

d. Compute return on net operating assets and explain how the level of leverage interacts with it in helping determine which alternative management should pursue

Q4// A company can have passive interest (no influential) investments, significant influential investments, or controlling interests. Passive interest investments can be trading, available-for-sale, or held-to-maturity securities.

Required:

a. Describe the valuation basis at which each of these types of investments is reported on the balance sheet.

b. If the investment type is reported at fair value, indicate where any value fluctuation is reported (net income or Comprehensive income).

c. What is the rationale for reporting held-to-maturity securities at cost? Does this rationale make economic sense?

Q.5-a- Explain the three categories of adjustments in converting net income to cash flows from operations.

b. Describe the two methods of reporting cash flow from operations.

c. Contrast the purpose of the income statement with that of cash flow from operations.

d. Discuss the importance to analysis of the statement of cash flows. Identify factors entering into the interpretation of cash flows from operations.

Q6- The balance sheet and income statement for Chico Electronics are reproduced below (tax rate is 40%)

CHICO ELECTRONICS		
Balance Sheet (\$ thousands)		
As of December 31		
	Year 4	Year 5
Assets		
Current assets		
Cash	\$ 683	\$ 325
Accounts receivable	1,490	3,599
Inventories	1,415	2,423
Prepaid expenses	15	13
Total current assets	3,603	6,360
Property, plant and equipment, net	1,066	1,541
Other assets	123	157
Total assets	<u>\$4,792</u>	<u>\$8,058</u>
Liabilities and Shareholders' Equity		
Current liabilities		
Notes payable to bank	\$ —	\$ 875
Current portion of long-term debt	38	116
Accounts payable	485	933
Estimated income tax liability	588	472
Accrued expenses	576	586
Customer advance payments	34	963
Total current liabilities	1,721	3,945
Long-term debt	122	179
Other liabilities	81	131
Total liabilities	1,924	4,255
Shareholders' equity		
Common stock, \$1.00 par value; 1,000,000 shares authorized; 550,000 and 829,000 outstanding, respectively	550	829
Preferred stock, Series A 10%; \$25 par value; 25,000 authorized; 20,000 and 18,000 outstanding, respectively	500	450
Additional paid-in capital	450	575
Retained earnings	1,368	1,949
Total shareholders' equity	2,868	3,803
Total liabilities and shareholders' equity	<u>\$4,792</u>	<u>\$8,058</u>

CHICO ELECTRONICS
Income Statement (\$ thousands)
For Years Ending December 31

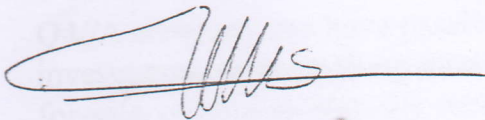
	Year 4	Year 5
Net sales	\$7,570	\$12,065
Other income, net	261	345
Total revenues	7,831	12,410
Cost of goods sold	4,850	8,048
General, administrative, and marketing expense	1,531	2,025
Interest expense	22	78
Total costs and expenses	6,403	10,151
Net income before tax	1,428	2,259
Income tax	628	994
Net income	<u>\$ 800</u>	<u>\$ 1,265</u>

Required:

Compute and interpret the following financial ratios of the company for Year 5:

- a. Acid-test ratio
- b. Return on assets
- c. Return on common equity
- d. Earnings per share
- e. Gross profit margin ratio
- f. Times interest earned
- g. Days to sell inventory
- h. Long-term debt to equity ratio
- i. Total debt to equity
- j. Sales to end-of-year working capital

I wish you success



Lecture
ASS.Prof. Dr. Auday S. Fadhil

Head Department
ASS.Prof. Dr. Alham Al-Shiwiy

Subject: Research
Methodology
Date:
Time:



Final Course
Exam, 2023/ 2024
for MSc



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Q1:- What are the requirements for formulating good problem and title of research?
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Instructor

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Prof., Dr. Suhail Al Tamimi

Assistant prof., Dr. Elham Al Shawe

الدكتوراه

التاريخ: 2024/5/21

الزمن: 3 ساعات

جامعة البصرة

كلية الادارة والاقتصاد

قسم المحاسبة

الدراسات العليا- الدكتوراه

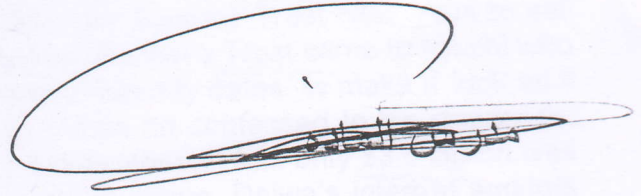
اسئلة الامتحان النهائي لمادة المحاسبة التدقيق المتقدم

الفصل الثاني العام الدراسي - الدور الاول 2023-2024

ملاحظه: الاجابة على جميع الاسئلة وتوزع الدرجة بالتساوي

ال
رئيس القسم

أ.م.د. الهام جعفر الشاوي



أ.د. عبد الحسين توفيق شبلي

تضع عواصم وجميع ما يرتبط بها
وتبيع للمكرونة وتعليق اثباته
بجمع بياناته فير كالمست

Q1// Compu Group Corporation designs, develops, manufactures, and markets a wide range of personal computing products, including desktop personal computers, portable computers, network servers, and peripheral products that store and manage data in network environments. The company markets its products primarily to business, home, government, and education customers. The company operates in one principal industry segment across geographically diverse markets.

The company is subject to legal proceedings and claims which arise in the ordinary course of its business. Management does not believe that the outcome of any of those matters will have a material adverse effect on the company's consolidated financial position or operating results.

قوائم مالية مجمعة او بولصة

Required:

- A. Based on the information presented evaluate the company for acceptance. List criteria that must be reviewed in order to determine acceptability.
- B. Make a checklist for areas covered.
- C. Outline your audit approach.

(Adopted from idea by Phong Ngo, Qiang Hsing, and Chi-hui Lee)

قائمة 1. امليا دوة / صحة لو كشي بيزاد ل سدا

Q2// An example of a lack of internal controls with a disastrous result was the bond trading loss in the New York Office of Daiwa Bank in 1995. Over 11 years 30,000 unauthorized trades were made resulting in a \$1.1 billion loss (an average of \$400,000 in losses for every trading day). Daiwa allowed Toshihide Iguchi, a bond trader, to authorize sales, have custody of the bond assets, and record these transactions.

As a novice trader, Iguchi misjudged the bond market, racking up a \$200,000 loss. To raise cash to pay Daiwa's brokers, Iguchi would order Bankers Trust New York to sell bonds held in Daiwa's account. The statements from Banker's Trust came to Iguchi who forged duplicates, complete with bond numbers and maturity dates, to make it look as if Banker's Trust still held the bonds he had sold. When he confessed to his misdeeds, the Daiwa thought their bond account was \$4.6 billion when in fact only \$3.5 billion was left. Inadequate review of internal controls was also to blame. Daiwa's internal auditors had reviewed the New York branch several times since the fraud began, but Banker's Trust was never contacted for confirmation of Daiwa's bank statements. If they had, Iguchi's fraud would have been exposed. Daiwa's external auditor never audited the New York branch.

Required:

دعود اصيال

- A. What type of control procedures were ignored at Daiwa?
- B. For each internal control procedure missing, what damage was caused?
- C. What kind of controls could have been instituted that would have prevented the problems at Daiwa?
- D. For each of the five internal control procedures discussed above, applying each to a bank trading operation, identify a specific error that is likely to be prevented if the procedure exists and is effective.
- E. For each of the five internal control procedures discussed in this chapter, applying each to a bank trading operation, list a specific intentional or unintentional error that might result from the absence of the control.

4.6
- 3.5
T.1

الكموسين تده التده بال سدا
كذلك فقد السدات عدلن الفرق بينك علم
سدا لة 4.6 - 3.5 = 1.1

Q3//Dreyfet department store maintains on-line prices on minicomputers in stores connected to the automatic cash registers. For most products the product and price are read into the cash register by scanning devices that read the bar codes on the merchandise. The product name (abbreviated) and the prices are printed on the customer's cash receipt and are also captured internally as part of the sales recording process. The process also updates the perpetual inventory record at the store.

Prices for all products are set by the buyers and are entered on to the client's mainframe computer system and downloaded to the stores. Only the store manager can override the price on the store computer. All overrides are supposed to be reported to the buyer and the general merchandise manager for the department store division. The dollar amounts of sales of products for which price changes were made are used to develop a special report showing sales volume by product, average retail price, product cost, and loss (profit) per product.

Required:

- A. Identify the key control procedures the auditor would expect to find in the environment described.
- B. Develop an audit program to determine whether the control procedures are working as described.
- C. What are the implications to the audit if the control procedures are not working as described, especially if the store manager is making a wide variety of product price markdowns, but the price changes are not generating any exception reports?
- D. What are the implications to the audit if the auditor tests prices in six of 42 stores and finds that on 10 percent of the items tested, the price in the store's cash register differs from the price on the master sales file? Assume that most of the changes result in a lower price being charged.

مستويات عالية من الأسعار، كما أن نسبة لا بأس بها من المنتجات لا تتغير
المدة هو واردة من نسبة الأخطاء على الأسعار

Q4// The extent of reliance that the auditor places on the results of analytical procedures depend on the materiality of the items involved, other audit procedures performed by the auditor, the accuracy with which expected results can be predicted, and the assessments of inherent and control risks.

Required:

- A. Give two examples of circumstances in which the auditor can rely on analytical procedures and two circumstances when reliance on analytical procedures would not be advisable.
- B. Explain the relationship between company controls and reliance on analytical procedures.

Q5// A processor of frozen foods carries an inventory of finished products consisting of 50 different types of items valued at approximately \$2,000,000. About \$750,000 of this value represents stock produced by the company and billed to customers prior to the audit date. This stock is being held for the customers at a monthly rental charge until they request shipment and is not separate from the company's inventory. The company maintains separate perpetual ledgers at the plant office for both stock owned and stock being held for customers. The cost department also maintains a perpetual record of stock owned. The above perpetual records reflect quantities only. The company does not take a complete physical inventory at any time during the year, since the temperature in the cold storage facilities is too low to allow one to spend more than 15 minutes inside at a time. It is not considered practical to move items outside or to defreeze the cold storage facilities for the purpose of taking a physical inventory. Because of these circumstances, it is impractical to test count quantities to the extent of completely counting specific items. The company considers as its inventory valuation at year-end the aggregate of the quantities reflected by the perpetual record of stock owned, maintained at the plant office, priced at the lower of cost or market.

Required:

- A. What are the two principal problems facing the auditor in the audit of the inventory? Discuss briefly.
- B. Outline the audit steps that you would take to enable you to render an unqualified opinion with respect to the inventory. (You may omit consideration of tests of unit prices and clerical accuracy.)

المخزونات يمثلت فيه 50% من المبيعات بفترة 790
مخزون الطلب صحى يتم شتمه وكذا مسؤوله كذا مخزون الشركة
ولكن بالدفتر شركة تفعله
الشركة تقدم يمتد عنده ليه ليه وهورى فى اى وقت
سبب حرية البرودة لا يمكن ان يكون حساب القيمة

University of Basrah

College of Administration & Economics

Accounting Department

Postgraduate – Ph. D. Program



Academic Year 2023–202

2nd Semester's –Final Exam

Financial Management

Answer five questions only, marks equally distributed

Q1/ Write an article about financial management discussing the definition of finance and the managerial finance function, the goal of the firm, and explain why maximizing the value of the firm is an appropriate goal for a business, the primary activities of the financial manager, the nature of the principal-agent relationship between the owners and managers of a corporation, and explain how various corporate governance mechanisms attempt to manage agency problems.

Q2/ The theories of capital structure and its relationship with a firm's value and performance has been a puzzling issue in corporate finance and accounting literature. According to this, discuss in detail the following: -

1- What is the capital structure, its concept, how it differs from financial structure, its measurement?

2- The theories of capital structure and the factors affecting capital structure.

Q3/ Dividends policy involves extremely important financial decision which serve as a basis of numerous theories. However, these theories have been developed in different fields, this policy remains a kind of dilemma in the financial cycles of the firm. With reference to articles you studied, write an article about dividends policy and its effect on firm value and what are the factors affecting it?

Q4/ What is meant by financial failure, and how it's important to the firm to predict it and what are the models of financial failure?

Q5/ Financial analysis is the process of reviewing and analyzing a company's financial statements to make better economic decisions. Explain the importance of financial analysis, its importance, process, types, and its use limitations?

Q6/ How does earning management influence investor's perception of firm value?

Dr. Abdulkhaliq Al-Badran

Instructor

Best Wishes

Dr. Elham Al-Shawi

Head of Department



Q//1 Write an Article about Digital Accounting and its relationship with Financial reporting Quality (10 marks)

Q//2- **Communicating** by using Information Technology in various ways produces big amounts of Data such Data requires , processing and storage, The cloud is an online storage model where data is stored on Multiple virtual servers Big data processing represents a new challenge in computing .especially in cloud computing ,Data processing involves data acquisition ,storage and analysis

Required/ What the relation between Big data and cloud computing? And how is Big data processed in cloud computing then explain the advantages of combining cloud computing with Big data (14 mark)

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

Q//4 **The rapid** development of communication technologies Information has caused very significant change in organizational culture in all sectors of Business companies often develop their systems like Accounting Information systems .

Required\ Explain how IT has caused very significant change in organizational culture Accounting Information Systems) (13 mark)

Q//5 **Data mining** is the process of storing through large data sets to Identify patterns and relationships that can help solve business problems

Discuss\ 1- what do you mean by data mining?

2- what are the stages of data mining?

3- why is data mining used or why data mining is Important? (13 mark)

Q//6 **Discuss** The integration of BLOCKCHAIN into Accounting and Auditing Practices (10 Marks)

Q\7 - **Flexibility** term in the present years is very Important

Explain\ (Concept , What is financial flexibility in Accounting and what is the flexibility in Accounting Information systems.

(10 marks)


Dean

Dr. Abdul Hussein Tewfik


Head of Dep.

Dr. Elham jafer Hamid


Lecturer

Dr. Fatima jasim



Note

- 1- The answer in black or blue pen.
- 2- Each question has 10 marks

Q1: - Explain in detail the relationship between Philosophy and Science with examples.

Q2: - Is there a best philosophy for business and management research?

Q3: - You have five management philosophies. Explain these philosophies with examples.

Q4: - Explain the difference or similarity between the concepts the principle of parsimony and reductionism?

صحة الاقتصاد، ادب الفقه، والسرورية

Q5: - Why do management researchers need philosophy?

Q6: - What is philosophy? And foundations of management philosophy

Q7: - What is research philosophy and why is it important?

Prof. Dr. Wameedh A. Khair
The lecturer

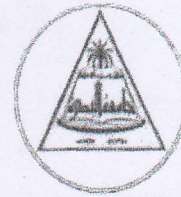
Prof. Dr. Hadi Abdul Wahab
Head of Department

Prof. Dr. Abdul Hussein Tawfiq
The Dean

Subject:
Accounting
Theory
Date:



Final Course
Exam, 2023/ 2024
for PhD



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

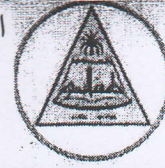
- Q1;- What is the impact of institutional theory or the institutional perspective on the work of the accounting thought system (using your readings)
- Q2;- Why can't we depend on one approach in building accounting theory? What is the justification for this? Discuss this based on your readings.
- Q3;- What is the effect of the information perspective on the work of the accounting thought system (using your readings)
- Q4;- Do you think that accounting theory has a long history or can it be studied through this history? Discuss that by using your readings?
- Q5;- If we use time as a function or standard to judge the work of accounting measurement methods, what impact could this standard have? Through your discussion, clarify this issue by referring to measurement methods and their problems (using your readings).
- Q6;- What is classification and unification in accounting and what are the accounting rules or principles that govern this and what is the impact on users? Discuss that.
- Q7;- Is accounting a logic? Discuss this issue by using your opinion and readings.

Instructor

Prof., Dr. Suhail Al Tamimi

Head of Dept.

Assistant prof., Dr. Elham Al Shawe



ملاحظة الاجابة عن خمسة اسئلة فقط)

Q1/ Explain the role of management accounting in making short- term decisions with the types of those decisions?

Q2/ What is the effect of management accounting techniques on the financial performance of industrial companies?

Q3/ Explain the technical and behavioral consideration of a well-designed MACS?

Q4/ If you are a management accountant , what standards do you propose to evaluate the performance of the administration and economic college ?

Q5/ Explain the development in methods of allocating indirect costs and their causes ?

Q6/ What is the role of management accounting techniques in achieving core competence ?

Q7/ The flexible budget is one of the management accounting tools. Explain how to prepare it and use it in performance analysis?

أ.م.د. الهام جعفر الشاوي
رئيس القسم

أ.م.د. الهام جعفر الشاوي

عبدالكريم عبدالرحيم علي
مدرس المادة

عبدالكريم عبدالرحيم علي



University of Basrah
College of Administration & Economics
Department of Accounting
The final exam -Second Semester
PhD . Program
2023-2024



Sub.: Economic & Accounting Studies Date ; ; 2024 Time : 3 H.

Answer five questions from the following.

Q1; Since ancient times, economic growth has been a goal and an obsession that all peoples and nations, with their various cultures and ideologies, seek to work on searching for means and factors that would raise the average standard of living for the individual and society as a whole. Discuss this statement in light of your study of growth and development.

Q2) The effectiveness of monetary policy is the ability of the monetary authority to influence and control the money supply and its tools in accordance with the required objectives. Managing the money supply and influencing it is linked to the interest rate as it is one of the influential elements

: Required

- 1-The effectiveness of monetary policy tools
- 2- clarification of the IS-LM model.

Q3) Budget preparation methods have developed greatly. Interest in them and their impact on economic and social life has increased, making the process of preparing them a precise technical issue. Economists do not skimp on employing modern analytical tools in order to develop them and .make them appropriate

: Required

- 1- what are the technical methods for preparing the state budget
- 2- how to estimate public expenditures and revenues.

Q4) Tax treaties constitute an integral part of the tax system. Despite this, the accounting literature is sparse, as the majority of research is conducted in the areas of public finance. Discuss.

- 1- The role of tax agreements in reducing double taxation.
- 2- What is criterion No. 6?

Q5) Artificial intelligence helps reduce human participation in taxes, speeds up the tax collection process, and also helps reduce tax evasion.

- 1- The role of artificial intelligence technologies in developing the services provided by tax administrations.
- 2- The role of artificial intelligence in increasing tax revenues.

Q6) How does mandatory IFRS adoption affect tax planning decision ? evidence from tax avoidance distributions.

With Wishes of Success

Prof. Dr. Nadwa Hilal Jowda
The lecturer

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