



Accounting Technicians Ireland
2nd Year Examination: Summer 2015
Paper: MANAGEMENT ACCOUNTING

Monday 18 May 2015

2.30 p.m. to 5.30 p.m.

INSTRUCTIONS TO CANDIDATES

PLEASE READ CAREFULLY

In this examination paper the £/€ symbol may be understood and used by candidates in Northern Ireland to indicate the UK pound sterling and by candidates in the Republic of Ireland to indicate the Euro.

Answer ALL THREE questions in SECTION A and ANY TWO out of THREE questions in SECTION B.

If more than the required number of questions is answered, then only the requisite number, in the order filed, will be corrected.

Candidates should allocate their time carefully.

All figures should be labeled, as appropriate, e.g. £/€'s, units etc.

Answers should be illustrated with examples, where appropriate.

Question 1 begins on Page 2 overleaf.

Note:

Examinees are permitted to use terminology of either International Accounting Standards (I.A.S.'s) or Financial Reporting Standards (F.R.S.'s) where appropriate (e.g. Receivables/Debtors) when preparing management accounting statements.

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at country and global levels studies the sensitivity of accounting education and practices to the unique socio economic needs of its environment and allows comparative studies at a time when attempts have begun to harmonize accounting education internationally Most importantly it shows how educational programmes around the world are preparing future accounting professionals to deal with the rapid technological and environmental changes of the 21st century **Encyclopedia of Associations** ,1965 A guide to over international nonprofit membership organizations including multinational and binational groups and national organizations based outside the United States concerned with all subjects or areas of activity

Accounting, Costing, and Management Riad Izhar, Janet Hontoir, 2001 An updated edition to cover the requirements of the 2000 A Level specifications This book is also useful as an introduction to professional accounting courses Numerous examples and exercises **The 08/09 Guide to Education in Ireland** , **Irish Publishing Record** ,1996

Dictionary of Financial Abbreviations John Paxton, 2014-01-27 Designed for practitioners students and librarians this accessible easy to use dictionary provides definitions for over 4 000 abbreviations and acronyms with numerous expanded entries providing both definition and further explanation Wide ranging in scope and up to date in coverage topics include International and national institutions Qualifications Regulatory bodies Trade unions and trade associations Currencies General abbreviations used in the financial world and more This valuable resource is a vital addition for all ready reference and business collections **The Church Treasurer's Handbook** Robert Leach, 2013-01-25 A user friendly and comprehensive guide to the role of the church or charity treasurer essential for all carrying out this increasingly demanding role Now updated to include the latest rules on accounting Gift Aid tax charity law pensions insurance employment fundraising and more *British Qualifications* Kogan Page, 2004 In a single volume the new edition of this guide gives comprehensive coverage of the developments within the fast changing field of professional academic and vocational qualifications career fields their professional and accrediting bodies levels of membership and qualifications and is a one stop guide for careers advisors students and parents It should also enable human resource managers to verify the qualifications of potential employees **Micro Accounting Concepts** syed sajid, United Kingdom International Monetary Fund.

Monetary and Capital Markets Department, 2016-06-17 This paper sets out the findings and recommendations made in the context of the 2016 Financial Sector Assessment Program for the United Kingdom in the areas of Anti Money Laundering and Combating the Financing of Terrorism AML CFT Since the 2011 FSAP steps have been taken to strengthen the AML CFT regime Although significant progress has been made since the United Kingdom s 2007 mutual evaluation against the previous Financial Action Task Force standard the authorities are now in the process of bringing their AML CFT framework in line with the prevailing standard which was revised in 2012 The United Kingdom has recently adopted a comprehensive reform package to enhance entity transparency *The Routledge Companion to Accounting Education* Richard M.S. Wilson, 2014-04-29 Many enquiries into the state of accounting education training undertaken in several countries over the

past 40 years have warned that it must change if it is to be made more relevant to students to the accounting profession and to stakeholders in the wider community This book's overriding aim is to provide a comprehensive and authoritative source of reference which defines the domain of accounting education training and which provides a critical overview of the state of this domain including emerging and cutting edge issues as a foundation for facilitating improved accounting education training scholarship and research in order to enhance the educational base of accounting practice The Routledge Companion to Accounting Education highlights the key drivers of change whether in the field of practice on the one hand e.g. increased regulation globalisation risk and complexity or from developments in the academy on the other e.g. pressures to embed technology within the classroom or to meet accreditation criteria on the other Thirty chapters written by leading scholars from around the world are grouped into seven themed sections which focus on different facets of their respective themes including student curriculum pedagogic and assessment considerations

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Operations Management in the Travel Industry, 2nd Edition Peter Robinson, Paul Fallon, Harry Cameron, John C Crofts, 2016-02-26 Covering the applied managerial perspective of the travel industry this book looks at the core disciplines and the application of theory to practice Considering individual and corporate social responsibility it teaches effective managerial skills by reviewing legal frameworks quality management and marketing financial management and the management of shareholders and stakeholders It discusses current trends such as sustainability and governmental emission targets against a background of the needs of a commercial business to innovate and increase profits A valuable tool for both students and those working in the travel industry this new edition includes new content a revised structure and all new international case studies

Events Management Razaq Raj, Paul Walters, Tahir Rashid, 2017-09-25 Events Management provides an introductory overview of the fundamentals in managing events from conception to delivery highlighting both the theoretical and operational aspects to prepare students for a career in events management and hospitality Now in its Third Edition the authors have included new chapters on Crowd Control and Crowd Dynamic Expos Conferences and Conventions Brand Co creation and Social Media and have added new content on contemporary trends like the environmental and social impact of large scale events such as the Olympics International case studies covering all manner of events are used throughout and include The impact of the London 2012 and Rio 2016 Olympic Games Van Gogh Augmented Reality in Nuenen Sands EXPO and Convention Center Las Vegas Glastonbury Music Festival Lane Horse Night Club Russia The Leeds Caribbean Festival Suitable for Events Management students at Undergraduate and Postgraduate level

Accounting Michael J. Jones, 2013-04-29 We asked over 5000 accounting lecturers what would help them teach and students learn The results were Help with student engagement and varying levels of ability Real world examples to be used in class Content to break up lectures and engage students Accounting 3e has been developed to incorporate these elements and much more

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