Course No: ACNE 4319
Course Title: Acc. Information System
Date: 25/11/2018
No. of Questions: (2)
Time: 1 hour
Using Calculator (Yes)

University of Palestine

2ⁿᵈ. Mid-term Exam
1ˢᵗ. Semester 2018/2019
Total Grade: 15

Instructor Name: Mr. Mohammed Shaat
& Mr. Jehad Al Salibi
Student No.: _____
Student Name: _____
College Name: Business & Finance
Dep. / Specialist: Accounting
Using Dictionary (No)

Model (A)
Answer all the following questions

Question One: TRUE-FALSE QUESTIONS (5 Marks 0.5 each)

1- (   ) Business ethicsconcern the social impact, the nature, & the policies for the ethical use of information technology.

2- (   ) Fraud denotes a false representation of a material fact made by one party to another party with the intent to deceive.

3- (   ) Each stage in the general model for accounting information systems is a potential area of risk for certain types of computer fraud.

4- (   ) Controls over sales order processing and accounts payable are examples of general controls.

5- (   ) The term proper authorization of transactions (documentation) refers to that only similar transactions should get processed.

6- (   ) Sales order processing is the direct exchange of finished goods or services for cash in a single transaction between a seller and a buyer.

7- (   ) Segregation of Functions within the cash receipts processing requires that accounts receivable sub-ledger separate from general ledger.

8- (   ) Reengineering Using the Internet has no formal business agreements exist as they do in Electronic data interchange.

9- (   ) Authorizations in real-time systems are not automated. Therefore, programmed decision rules must be closely monitored.

10- (   ) Adding a cash register's internal tape or database to the point of sales systems is a form of supervision enhancement.

Question Two: ESSAY QUESTIONS   (10 Marks)

A- Mention Four computer ethical issues: (2 marks 0.5 each)

   1- --

   2- --

   3- --

   4- --

B- Mention the two Fraud classes within the data processing stage: (1 mark 0.5 each)

  1- --------------------------

  2- --------------------------

C- Mention Four types of the physical controls: (2 marks 0.5 each)

     1- -------------------------------

     2- -------------------------------

     3- -------------------------------

     4- -------------------------------

D- The figure presents the revenue cycle system. Explain in details the two subsystems of the revenue cycle. Include in your discussionthe sales return procedures.   (5 marks)

---Best Wishes--

Best Wishes