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University of Palestine



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Using Dictionary (No)

Question One: Multiple Choose: (20 M)

- 1- Two documents usually accompany goods sent from the vendor to the customer. What are these two documents?
 - a) An invoice and a packing slip.
 - b) An invoice and a sales order.
 - c) A bill of lading and an invoice.
 - d) A packing slip and a bill of lading.
- 2- Which activity below is not performed by the HRM?
 - a) Training.
 - b) Compensation.
 - c) Recruiting and hiring new employees.
 - a) Both b and c are correct.
- 3- What document authorizes the manufacturing of a product?
 - a) Materials requisition.
 - b) Move ticket.
 - c) Master production schedule.
 - d) Production order.
- 4- Which of the following is an individual user's view of the database?
 - a) External-level schema.
 - b) Logical-level schema.
 - c) Conceptual-level schema.
 - d) Internal-level schema.
- 5- Which of the following techniques is the most efficient way to process customer payments and update accounts receivable?
 - a) EFT.
 - b) UPIC.
 - c) FEDI.
 - d) ACH.
- 6- The first step in the payroll process is to
 - a) Calculate gross pay.
 - b) Input time card data.
 - c) Print paychecks.
 - d) Update the payroll master file.
- 7- The integrated database underlying an ERP system results in which of the following general threats to the revenue cycle:
 - a) Unauthorized disclosure of sensitive information.
 - b) Loss or destruction of data.
 - c) Inaccurate or invalid master data.
 - d) All of the above.
- 8- Which of the following is most likely to be a daily activity in the HRM/Payroll system?
 - a) Approve payroll disbursement.
 - b) Prepare paychecks.
 - c) Update HRM/Payroll database.
 - d) None of them.
- 9- The _____ handles the link between the way data are physically stored and each user's logical view of that data.
 - a) Database administrator.
 - b) Database management system software.



- c) Have customers send a remittance advice with their payment.
- d) All of the above.

18- Time cards are generally used for employees who are paid on a(n):

- a) Monthly basis.
- b) Production or piece-rate basis.
- c) Overtime basis.
- d) Hourly basis.

19- The basic activities in the production cycle are

- a) Raw materials requisitioning, planning, and scheduling.
- b) Planning, scheduling, and cost accounting.
- c) Product design and production operations.
- d) Both b and c are correct.

20- The first step in the production cycle is product design. There are several objectives connected with this step. Which objective below is not a product design objective?

- a) To design a quality product.
- b) To make the design easy to track for cost accounting purposes.
- c) To minimize production costs.
- d) To design a product that meets customer requirements.

Question Two:

(25 M)

1. Describe five threats to the production cycle and the applicable control procedures used to mitigate each threat. 10
2. a) Define revenue cycle. b) What are the basic revenue cycle activities? 5
3. What controls are available to address the threat of payroll errors? 5
4. What are the two major types of cost accounting systems and what are the differences between the two? 5

Question three:

(5 M)

Prepare a Data Flow Diagram for Sales Order Entry show that the sales order entry process entails three steps: taking the customer's order, checking and approving customer credit, and checking inventory availability. Also includes an important related event that may be handled either by the sales order department or by a separate customer service department (which typically also reports to the vice president of marketing, and then responding to customer inquiries.