



**Question One: Multiple Choose:**

**(5 M)**

**1- DFD is a representation of which of the following?**

- a) Decision rules in a computer program.
- b) The logical operations performed by a computer program.
- c) Flow of data in an organization.
- d) Computer hardware configuration.

**2- a. Which of the following is a primary activity in the value chain?**

- e) Human resource management.
- f) Accounting.
- g) Purchasing.
- h) Post-sales service.

**3- Which of the following is NOT an advantage of an ERP system?**

- a) Improved monitoring capabilities.
- b) Simplicity and reduced costs.
- c) Better access control.
- d) Standardization of procedures and reports.

**4- Firm, its suppliers, and its customers collectively form which of the following?**

- a) AIS.
- b) Supply chain.
- c) ERP system.
- d) Value chain.

**5- Which of the following documents is most likely to be used in the expenditure cycle?**

- a) Credit memo.
- b) Job time ticket.
- c) Sales orders.
- d) Receiving report.

**6- The benefit produced by the information minus the cost of producing it.**

- a) Information overload.
- b) Information.
- c) Goal congruence.
- d) Value of information.

**7- Information that is free from error or bias and accurately represents the events or activities of the organization is**

- a) Reliable.
- b) Timely.
- c) Relevant.
- d) Verifiable.

**8- What is the major difference between the revenue and the expenditure cycle?**

- a) The revenue cycle includes marketing activities; the expenditure cycle does not.
- b) In the revenue cycle, cash is received; in the expenditure cycle, cash is paid out.
- c) The expenditure cycle includes paying employees
- d) The revenue cycle includes the activity of obtaining funds from investors

**9- Pre-numbered checks, invoices and purchase orders are examples of**

- a) Sequence codes.
- b) Block codes.
- c) Group codes.
- d) Hierarchical codes.

Course No: ACCE4319  
Course: Accounting information system  
Date: \_\_/10/2017  
No. of Questions: (3)  
Time: 1hours  
Using Calculator (Yes)

University of Palestine



Midterm Exam  
first Semester  
2017/2018  
Total Grade: 15

Instructor Name: Dr. Ahmed Al-Affi  
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Student Name: \_\_\_\_\_  
College Name: Business and Finance  
Dep. / Specialist: Accounting-English  
Using Dictionary (No)

**10- The narratives, diagrams, charts, and other written materials that explain how a system works are collectively called**

- a) Flowcharts.
- b) Schema.
- c) Data flows.
- d) Documentation.

**Question Two: define the following terms (4 M)**

**1. compare between data and information:**

**2. What are the types of process activity?**

**Question three: (6 M)**

Ashton Fleming has asked you to document the cash receipts system at S&S. Ashton's narrative of the system follows:

Customer payments include cash received at the time of purchase and payments received in the mail. At day's end, the treasurer endorses all checks and prepares a deposit slip for the checks and the cash. A clerk deposits the checks, cash, and deposit slip at the local bank each day.

When checks are received as payment for accounts due, a remittance slip is included with the payment. The Treasurer sends this to accounts receivable. The remittance slips are used to update the accounts receivable file at the end of the day. The remittance slips are stored in a file drawer by date.

Every week, accounts receivable generates a cash receipts report and an aged trial balance using the accounts receivable ledger. The cash receipts report is sent to Scott and Susan and one of them reviews it. A copy of the aged trial balance is sent to the credit and collections department where it is reviewed.

**Required: Develop a Level 0 DFD for the cash receipts system at S&S.**

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End of Questions  
*Good Luck*