

Course No: ACNE 4319
Course Title: Acc. Information System
Date: 20/10/2018
No. of Questions: (2)
Time: 1 hours
Using Calculator (Yes)

University of Palestine

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

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College Name: Business & Finance
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Using Dictionary (No)

Model (A)

Answer all the following questions

Question One:(7.5 Marks)

- 1- The main difference between Accounting Information Systems (AIS) and Management Information Systems (MIS) is:
 - a. (AIS) process financial and nonfinancial transactions, while (MIS) process nonfinancial transactions that are not normally processed by (AIS).
 - b. (MIS) process financial and nonfinancial transactions, while (AIS) process nonfinancial transactions.
 - c. (AIS) process financial and nonfinancial transactions, while (MIS) process only financial transactions.
 - d. (AIS) and (MIS) both process financial and nonfinancial transactions.

- 2- Two closely related AIS subsystems and they produce financial statements and reports:
 - a. Transaction Processing System.
 - b. General Ledger/Financial Reporting System.
 - c. Management Reporting System.
 - d. None of the above.

- 3- _____ are facts, which may or may not be processed (edited, summarized, or refined) and have no direct effect on the user.
 - a. Information
 - b. Database Management
 - c. Data
 - d. All of the above

- 4- The term *Completeness* within the context of useful information refers to:
 - a. no older than the time period of the action it supports
 - b. free from material errors
 - c. all information essential to a decision or task is present
 - d. aggregated in accordance with the user's needs

- 5- Completely finished and tested systems that are ready for implementation (general-purpose systems).
 - a. Vendor-supported systems
 - b. Turnkey systems
 - c. Backbone systems
 - d. in-house systems development

- 6- Which of the following is a potential advantage of Distributed Data Processing (DDP):
 - a. Cost reductions
 - b. Backup of data improvement
 - c. User satisfaction improvement
 - d. All of the above

- 7- An accounting framework for modeling an organization's economic resources, events, and agents.
- The REA Model
 - The Database Model
 - The Manual Process Model
 - All of the above
- 8- An economic event that affects the assets and equities of the firm, is reflected in its accounts, and is measured in monetary terms.
- Transaction
 - Financial transaction
 - Nonfinancial transaction
 - The revenue cycle
- 9- Business activities that begin with the acquisition of materials, property, and labor in exchange for cash. They are mostly based on a credit relationship.
- The Expenditure Cycle
 - The Revenue Cycle
 - The Conversion Cycle
 - None of the above
- 10- Which of the following is true of a turnaround document?
- They are documents used by internal parties only
 - They are both input and output documents
 - They are documents used by external parties only
 - None of the above
- 11- A file that contains records of past transactions that are retained for future reference.
- Master File
 - Transaction File
 - Reference File
 - Archive File
- 12- The following are characteristic of the REAL-TIME PROCESSING method **Except**:
- Processing takes place when the economic event occurs.
 - More resources are required than for batch processing.
 - Lag exists between time when the economic event.
 - All records pertaining to the event are processed immediately.
- 13- Which of the following are disadvantages of the Sequential Codes?
- arbitrary information
 - difficulties to make changes and insertions
 - a + b
 - overused
- 14- Which of the following rules should be observed in creating manual flowcharts?
- The flowchart should be labeled to clearly identify the system that it represents.
 - The correct symbols should be used to represent the various entities.
 - All symbols on the flowchart should be labeled.
 - All of the above

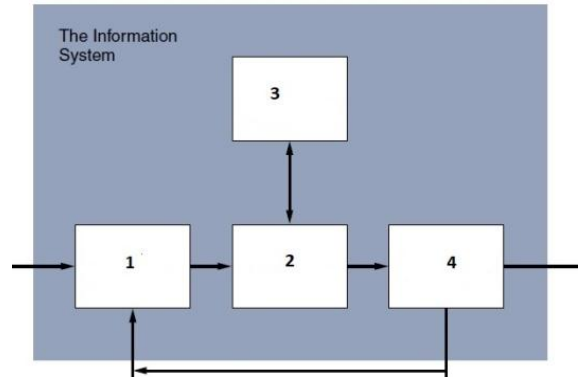
15- The followings are considered Documentation Techniques in a business environment Except:

- a. Program Flowcharts
- b. Record layout diagrams
- c. Data Flow Diagrams
- d. All of the above are documentation techniques

Question Two:(7.5 Marks)

A- Explain the four transforming elements within the General Model for AIS as shown in the figure: (4 Mark, 1 Each)



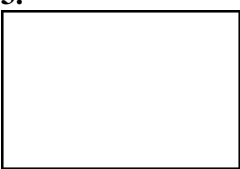
- 1-
-
- 2-
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- 3-
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B- Mention the Four Data Flow Diagrams (DFD) Components: (2 Mark, 0.5 Each)

- 1-..... 2-..... 3-..... 4-.....

C- Match each symbol with the correct name (Symbols of System Flowcharts in Computer Processes) (1.5 Marks, 0.5 Each)

1. 	() Computer Process
2. 	() Process Flow
3. 	() Hard Copy
	() Terminal Input / Output Device