

Course No: ACNE 4319
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Using Calculator (Yes)

University of Palestine

1st. Mid-term Exam
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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 (B)

Answer all the following questions

Question One:(7.5 Marks)

- 1- 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

- 2- 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

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

- 4- 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.

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

- 6- An economic event that affects the assets and equities of the firm, is reflected in its accounts, and is measured in monetary terms.
 - a. Transaction
 - b. Financial transaction
 - c. Nonfinancial transaction
 - d. The revenue cycle

- 7- A file that contains records of past transactions that are retained for future reference.
- Master File
 - Transaction File
 - Reference File
 - Archive File
- 8- The followings are considered Documentation Techniques in a business environment Except:
- Program Flowcharts
 - Record layout diagrams
 - Data Flow Diagrams
 - All of the above are documentation techniques
- 9- Which of the following are disadvantages of the Sequential Codes?
- arbitrary information
 - difficulties to make changes and insertions
 - a + b
 - overused
- 10- Which of the following is true of a turnaround document?
- They are both input and output documents
 - They are documents used by internal parties only
 - They are documents used by external parties only
 - None of the above
- 11- 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
- 12- Completely finished and tested systems that are ready for implementation (general-purpose systems).
- Vendor-supported systems
 - Turnkey systems
 - Backbone systems
 - in-house systems development
- 13- 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
- 14- 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

- 15- 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.

Question Two:(7.5 Marks)

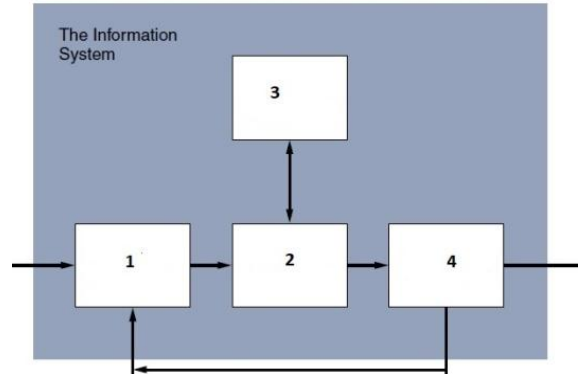
A- Explain the four transforming elements within the General Model for AIS as shown in the figure: (4 Mark, 1 Each)

- 1-

 2-

 3-

 4-



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