

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

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Student No.: _____
Student Name: _____
College Name: Business & Finance
Dep. / Specialist: Accounting
Using Dictionary (No)

Model (B)
Answer all the following questions

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

- 1- () Each stage in the general model for accounting information systems is a potential area of risk for certain types of computer fraud.
- 2- () Business ethics concern the social impact, the nature, & the policies for the ethical use of information technology.
- 3- () Fraud denotes a false representation of a material fact made by one party to another party with the intent to deceive.
- 4- () Reengineering Using the Internet has no formal business agreements exist as they do in Electronic data interchange.
- 5- () Controls over sales order processing and accounts payable are examples of general controls.
- 6- () Segregation of Functions within the cash receipts processing requires that accounts receivable sub-ledger separate from general ledger.
- 7- () The term proper authorization of transactions (documentation) refers to that only similar transactions should get processed.
- 8- () Sales order processing is the direct exchange of finished goods or services for cash in a single transaction between a seller and a buyer.
- 9- () Adding a cash register's internal tape or database to the point of sales systems is a form of supervision enhancement.
- 10- () Authorizations in real-time systems are not automated. Therefore, programmed decision rules must be closely monitored.

Question Two: ESSAY QUESTIONS (10 Marks)

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

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

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Best Wishes