

General

ACCOUNTING INFORMATION SYSTEM

Instructions

▸ There are 5 sections in this exam. All sections are mandatory. All the 5 sections are listed on left side of this form under the heading of "SECTION".

▸ In Section 1 of this exam you will be evaluated on below listed topics:

- Accounting Information Systems: An Overview
- Overview Of Business Process
- Systems Development And Documentation Techniques
- Relational Databases

▸ In Section 2 of this exam you will be evaluated on below listed topics:

- Computer Fraud And Abuse
- Control And Accounting Information Systems
- Information Systems Controls For Systems Reliability Part 1: Information Security
- Information Systems Controls For Systems Reliability Part 2: Confidentiality, Privacy, Processing Integrity, And Availability

▸ In Section 3 of this exam you will be evaluated on below listed topics:

- Auditing Computer-Based Information Systems
- The Revenue Cycle: Sales And Cash Collections
- The Expenditure Cycle: Purchasing And Cash Disbursements
- The Production Cycle

▸ In Section 4 of this exam you will be evaluated on below listed topics:

- The Human Resources Management/Payroll Cycle
- General Ledger And Reporting System
- Database Design Using The Real Data Model
- Implementing A Rea Model In A Relational Database

▸ In Section 5 of this exam you will be evaluated on below listed topics:

- Special Topics In Rea Modeling
- Introduction To Systems Development And Systems Analysis
- Ais Development Strategies
- System Design, Implementation, And Operation

▸ All the legends are given on left side of this form under the heading of "Legends". You can keep track of completed, uncompleted, and current sections with the help of these legends.

► It may take you approximately 30 minutes to complete this exam. There is no time limitation for completing this exam. You may take as much time as you like to complete this exam.

► At any stage of the exam, you can save the exam and leave. You can give the remaining exam later as per your convenience. Remaining exam will be available in your area.

Section 1:

Quiz

Q1) A system is a set of interrelated components that interact to achieve a goal and most systems are composed of smaller subsystems and vice versa.

- True
- False

Q2) Entity something about which information is stored.

- True
- False

Q3) Transformation processes disappear as circles and represent the transformation of data.

- True
- False

Q4) Database Systems: In file-oriented systems, programmers must know the physical location and layout of records used by a program.

- True

False

Q5) Systems Concept: The systems concept encourages integration in other words, minimizing the duplication of recording, storing, reporting, and processing.

True

False

Q6) Accountants play an important role in data processing.

True

False

Q7) Data sources and destinations appear as squares.

True

False

Q8) In file-oriented systems, programmers must know the physical location and layout of records used by a program.

True

False

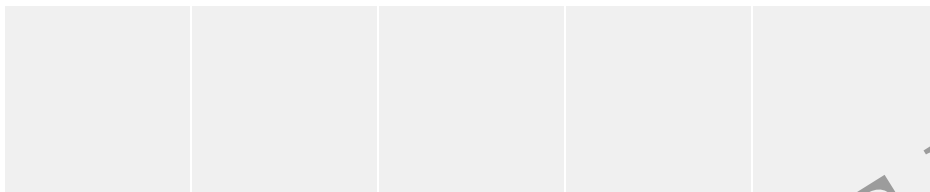
Q9) AIS are a system that collects, records, stores, and processes data to produce information for decision makers.

True

False

Q10) Information Needs and Business Activities: Businesses engage in a variety of activities, including acquiring capital, buying buildings and equipment, hiring and training.

- True
- False



Section 2:

Quiz

Q1) Input fraud is not the simplest and most common way to commit a fraud.

- True
- False

Q2) Control and Accounting Information Systems: Control risks have increased in the last few years because there is a proliferation of computers, servers, and users, and because distributed and wide-area networks make data widely available.

- True
- False

Q3) Security is the foundation of systems reliability and its procedures restrict access to only authorized users and protect confidentiality and privacy of sensitive information; provide for processing integrity; and protect against attacks.

- True
- False

Q4) Reliable systems protect confidential information from unauthorized disclosure.

- True
- False

Q5) Computer Fraud and Abuse: Information systems are becoming increasingly more complex and society is becoming increasingly more dependent on these systems.

- True
- False

Q6) Internal control is a process that permeates and organizations activities and provides reasonable, rather than absolute, assurance.

- True
- False

Q7) The time-based model not always evaluates the effectiveness of an organizations security by measuring and comparing the relationships among three variables.

- True
- False

Q8) Encryption is a fundamental control procedure for protecting the confidentiality of sensitive information.

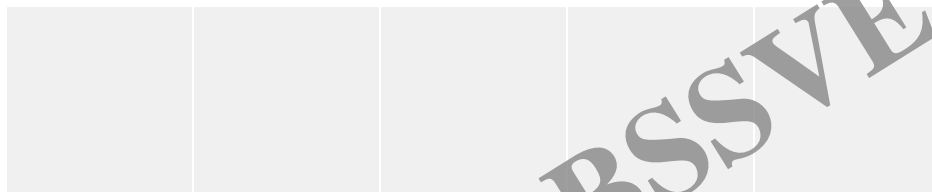
- True
- False

Q9) Individuals can not steal, destroy, or alter massive amounts of data in very little time.

- True
- False

Q10) COSOs Internal Control Framework was created by the Committee of Sponsoring Organizations (COSO), a private-sector group consisting of the AAA, the AICPA, the IIA, the IMA, and the FEI.

- True
- False



Section 3:

Quiz

Q1) Auditors are employed for a wide range of tasks and responsibilities.

- True
- False

Q2) One objective of the AIS is to ensure the accuracy and reliability of the data collected.

- True
- False

Q3) IT can help improve the efficiency and effectiveness of the receiving activity with bar-coding, RFID, EDI and satellite technology, and audits.

True

False

Q4) Master production schedulespecifies how much of each product is to be produced during each period and when.

True

False

Q5) The purpose of planning is to determine why, how, when, and by whom the audit will be performed.

True

False

Q6) The revenue cycle is a recurring set of business activities and related information processing operations associated with providing goods and services to customers and collecting their cash payments.

True

False

Q7) IT can help improve efficiency and effectiveness of the purchasing function.

True

False

Q8) The four basic activities in the production cycle are: (1) product design; (2) planning and scheduling; (3) production operations; and (4) cost accounting.

True

False

Q9) Types of errors and fraud include damage to system assets; unauthorized access, disclosure, or modification of data and programs; theft; and business interruption.

True

False

Q10) The sales order department typically reports to the VP of Marketing.

True

False

Quiz

Section 4:

Q1) The payroll system handles compensation, while the other duties are the purview of HR management.

True

False

Q2) Major software vendors are developing tools to automatically generate XBRL codes so accountants won't need to write code.

True

False

Q3) An entity-relationship (E-R) diagram is a graphical technique for portraying a database schema.

True

False

Q4) Some entities appear in more than one transaction cycle diagram.

True

False

Q5) The HRM/payroll cycle is a recurring set of business activities and related data processing operations associated with effectively managing the employee workforce.

True

False

Q6) After updating the general ledger (GL), journal entries are not stored in a journal voucher file.

True

False

Q7) The final step in an REA diagram for a transaction cycle is to add information about the relationship cardinalities.

True

False

Q8) Cash disbursements appear in the expenditure and payroll cycles.

- True
- False

Q9) The payroll application is processed in batch mode because paychecks are issued periodically, and most employees are paid at the same time.

- True
- False

Q10) XBRL creates tags for each data item much like HTML tags.

- True
- False

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Section 5:

Quiz

Q1) The secondary key of the shipping event is the shipment number.

- True
- False

Q2) Two techniques for scheduling and monitoring systems development activities are Program Evaluation and Review Technique (PERT) and Gantt Charts.

True

False

Q3) Companies can not acquire software through application service providers (ASPs).

True

False

Q4) In the conceptual systems design phase, a general framework is created for implementing user requirements and solving the problems identified in the analysis phase.

True

False

Q5) Organizations sometimes purchase resources rather than rent.

True

False

Q6) Implementation and conversion is the capstone phase during which everything comes together.

True

False

Q7) Commercially available software packages are never outpacing custom-developed software as old systems are replaced.

True

False

Q8) Companies never take training shortcuts; but when training is insufficient, the company will not achieve the expected return on investment.

True

False

Q9) An organization may acquire intangible services such as Internet access, phone service, and utilities.

True

False

Q10) A Gantt chart is a bar chart with project activities on the left and time across the top.

True

False

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