

Universitas Andalas
Faculty of Economics

Midterm Test

Subject: Accounting Information Systems

Lecture: Amsal Djunid

Time: 90 minutes

Question A

1. What is systems documentation and discuss the uses of systems documentation.
2. Discuss the difference and the relationship between Master file and transaction file. Are both files updated about the same number of times? Explain.
3. What is the difference between batch and real-time data processing systems? Give some advantages and disadvantages of each approach.
4. What is the internal control system; explain the characteristics of goods internal control systems.
5. Explain the elements of computerized accounting information systems, and what is the difference to manual accounting systems.

Questions B, base on the following procedures "An Dalas dispensary"

1. Prepare a document flowchart
2. Prepare a work flow table
3. Identify the control points and any weaknesses of the system

The following is the An Dalas dispensary Sales Procedure, abstracted from their accounting manual.

The sales person receives the prescriptions from customer, enter the data and check the price through the computer terminal and inform the customers the total price. If they agree to buy the medicine, sales person print the invoice 4 copies.

Copy 4 of invoice is attached to the prescription and forward to the pharmacist to prepare the products ordered. The pharmacist prepares the medicine. The medicine, invoice 4 and prescription are forwarded to manager in charge. Copy 1, 2 and 3 of invoice are given to the customer. The customer use the copies of invoice to pay to the cashier.

The cashier receives the cash, entry the payment to computer and returns copies 1 and 2 of paid invoice to customer.

The manager verifies the medicine and calls the customer and asks the copy 2 of paid invoice. The manager explains and delivers the medicine to customer. Copies 2 of invoice are sent to accounting department. Prescriptions are filed according to invoice number.

At the end of working hours the cashiers total cash receipts, prepare bank deposit slip, deposit cash to the bank and send deposit slip to accounting department.

The accounting department verifies the copy 2 of invoice, compares them with deposit slip, record cash sales on journal

Question C

Explain the following terms

- | | |
|------------------|---------------------|
| - database | - field |
| - file | - record |
| - software | - Spread sheet |
| - hardware | - DBMS |
| - Word processor | - Report Writer.*** |

Fakultas Ekonomi
Universitas Andalas

Ujian Tengah Semester
Matakuliah : Sistem Inforamsi Akuntansi
Dosen : Amsal Djunid
Waktu : 90 menit

Soal A

1. Jelaskan unsur-unsur atau komponen Sistem Informasi Akuntansi
2. Jelaskan unsur-unsur internal control
3. Jelaskan hubungan internal kontrol dan sistem informasi akuntansi
4. Jelaskan perbedaan antara data dan informasi dan bagaimana hubungannya dengan sistem informasi
5. Jelaskan fungsi dan kegunaan komputer dalam sistem informasi

Soal B

Dari uraian narative berikut siapkanlah 1. Document Flow Chart 2. Workflow table dan identifikasi unsur/kelemahan sistem pengendalian internnya.

The sales person receives the prescriptions from customer, enter the data and check the price through the computer terminal and inform the customers the total price. If they agree to buy the medicine, sales person print the invoice 4 copies.

Copy 4 of invoice is attached to the prescription and forward to the pharmacist to prepare the products ordered. The pharmacist prepares the medicine. The medicine, invoice 4 and prescription are fowarded to manager in charge. Copy 1,2 and 3 of invoice are given to the customer. The customer use the copies of invoice to pay to the cashier.

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Soal C

Jelaskanlah pengertian istilah-istilah berikut

- | | |
|------------|---------------------------|
| - database | - Word processor |
| - file | - Spread sheet |
| - field | - DBMS |
| - record | - Report Writer |
| - software | - Application system |
| - hardware | - Programing language *** |

Universitas Andalas
Fakultas Ekonomi

Ujian Tengah Semester

Matakuliah : Sistem Informasi Manajemen
Hari/Tgl : Rabu/6 Maret 2013
Lokal : C1.11
Waktu : 15.00-16.30
Dosen : Amsal Djunid

Soal

1. Jelaskan apa yang dimaksud dengan sistem informasi, hubungkan dengan informasi, data, dan pengambilan keputusan.
2. Jelaskan apa yang dimaksud dengan *e'commerce*, serta teknologi yang dapat dipilih untuk *e'commerce* ini.
3. Diskusikan apa yang dimaksud dengan *end user computing*, apa mamfaat dan resiko yang harus dihindari jika perusahaan menerapkannya.
4. Apa yang dimaksud dengan *spyware*, *indentity theft?*, Bagaimanakah caranya kita dapat melindungi teknologi dan data di *cyberspace*.
5. Jelaskan dua katergori teknologi informasi, dan jelaskan juga perbedaan antara *application software* dengan *system software*.
6. Jelaskan pengertian *virtual teams*, dan kenapa *virtual teams* sangat penting dalam dunia bisnis saat ini.
7. Jelaskan karakteristik utama dari *relational database* , apa bedanya dengan DBMS dan jelaskan komponen dari DBMS yang baik.
8. Jelaskan istilah-istilah beriku:
 - data warehouse
 - data mining
 - field
 - record
 - inteligent agents
 - PDA
 - mainframe
 - mini computer
 - micro computer
