27. Which of the following statement regarding business processes is correct?

a. Business processes represent the series of discrete activities that deliver something of value to external customers.
b. Business processes represent the series of discrete activities that deliver something of value to both internal and external customers.
c. Business processes represent the series of interlocking activities that deliver something of value to internal customers.
*d. Business processes represent the series of interlocking activities that deliver something of value to both internal and external customers.

Correct answer: d
Learning objective 1.5 – justify and communicate the role of accounting information in supporting decision makers.

28. Relational database approach:

a. looks for relationships between different business processes of logically connecting the different pieces of data.
*b. looks for relationships between different pieces of data as a means of logically connecting the different pieces of data.
c. looks for relationships between different transactions as a means of logically connecting the different pieces of data.
d. looks for relationships between different business entities as a means of logically connecting the different pieces of data.

Correct answer: b
Learning objective 1.5 – justify and communicate the role of accounting information in supporting decision makers.

29. Normalisation:

a. is a process that can now be eliminated in designing databases due to technology improvements.
b. ensures all the higher-level operational aspects are also included, as normalisation starts with the tables, forms and data of the organisation.
c. is a top-down process.
*d. minimises potential anomalies that can emerge in a data management system.

Correct answer: d
Learning objective 1.5 – justify and communicate the role of accounting information in supporting decision makers.

30. An ER diagram shows:

*a. the logical design of the database from a top-down perspective.
b. the physical design of the database from a top-down perspective.
c. the logical design of the database from a bottom-up perspective.
d. the physical design of the database from a bottom-up perspective.

Correct answer: a
Learning objective 1.5 – justify and communicate the role of accounting information in supporting decision makers.

31. When it comes to capturing the underlying design and structure of a database, the term "ER diagram" refers to:

a. Enterprise Resource diagram.
*b. Entity Relationship diagram.
c. Enterprise Relationship diagram.
d. Entity Resource diagram.

Correct answer: b
Learning objective 1.5 – justify and communicate the role of accounting information in supporting decision makers.

32. A database represents:

a. the culmination of hardware and software.
b. the culmination of hardware, software and data.
c. the culmination of procedures, hardware, software and data.
*d. the culmination of people, procedures, hardware, software and data.

Correct answer: d
Learning objective 1.5 – justify and communicate the role of accounting information in supporting decision makers.

33. Which of the following description of XBRL is true?

a. XBRL is a new technology that yet to be made a practical reality.
*b. XBRL adds meaning to data so that other applications know what the data represents and how it should be treated.
c. XBRL is fundamentally different from HTML.
d. A standard set of XBRL tags is not available yet.

Correct answer: b
Learning objective 1.5 – justify and communicate the role of accounting information in supporting decision makers.

45. Which of the following statements regarding the auditing of accounting information systems is NOT true?

    a. When conducting an audit, the auditors should consider legislative requirements.
    b. When conducting an audit, the auditors should consider professional requirements.
    c. When conducting an audit, the auditors should consider prescriptions of various accounting standards.
    *d. When conducting an audit, the auditors do not need to worry about the unique characteristics of an individual client.

Correct answer: d
Learning objective 1.5 – justify and communicate the role of accounting information in supporting decision makers.

46. Which of the follow statements regarding ethics is false?

    a. Ethics is concerned with how we act and how we make decisions.
    b. Accountants are bound by professional ethics.
    c. Most professional bodies have ethical standards that members must follow.
    *d. A casual bookkeeping employee, who is not a member of any professional association, need not adhere to professional accounting ethics.

Correct answer: d
Learning objective 1.5 – justify and communicate the role of accounting information in supporting decision makers.

47. Systems development is unlikely to be driven by:

    a. a change in the regulatory environment.
    b. a change in the business environment.
    c. a business need from within the organisation.
    *d. a change in the technology infrastructure, such as computer hardware.

Correct answer: d
Learning objective 1.5 – justify and communicate the role of accounting information in supporting decision makers.