ACCOUNTING INFORMATION SYSTEMS (QNO1 / PQNO) PRACTICE EXAM (SAMPLE)

STUDY GUIDE



SAMPLE STUDY GUIDE WITH LIMITED QUESTIONS

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Introduction

Preparing for a certification exam can feel overwhelming, but with the right tools, it becomes an opportunity to build confidence, sharpen your skills, and move one step closer to your goals. At Examzify, we believe that effective exam preparation isn't just about memorization, it's about understanding the material, identifying knowledge gaps, and building the test-taking strategies that lead to success.

This guide was designed to help you do exactly that.

Whether you're preparing for a licensing exam, professional certification, or entry-level qualification, this book offers structured practice to reinforce key concepts. You'll find a wide range of multiple-choice questions, each followed by clear explanations to help you understand not just the right answer, but why it's correct.

The content in this guide is based on real-world exam objectives and aligned with the types of questions and topics commonly found on official tests. It's ideal for learners who want to:

- Practice answering questions under realistic conditions,
- Improve accuracy and speed,
- Review explanations to strengthen weak areas, and
- Approach the exam with greater confidence.

We recommend using this book not as a stand-alone study tool, but alongside other resources like flashcards, textbooks, or hands-on training. For best results, we recommend working through each question, reflecting on the explanation provided, and revisiting the topics that challenge you most.

Remember: successful test preparation isn't about getting every question right the first time, it's about learning from your mistakes and improving over time. Stay focused, trust the process, and know that every page you turn brings you closer to success.

Let's begin.

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How to Use This Guide

This guide is designed to help you study more effectively and approach your exam with confidence. Whether you're reviewing for the first time or doing a final refresh, here's how to get the most out of your Examzify study guide:

1. Start with a Diagnostic Review

Skim through the questions to get a sense of what you know and what you need to focus on. Your goal is to identify knowledge gaps early.

2. Study in Short, Focused Sessions

Break your study time into manageable blocks (e.g. 30 – 45 minutes). Review a handful of questions, reflect on the explanations.

3. Learn from the Explanations

After answering a question, always read the explanation, even if you got it right. It reinforces key points, corrects misunderstandings, and teaches subtle distinctions between similar answers.

4. Track Your Progress

Use bookmarks or notes (if reading digitally) to mark difficult questions. Revisit these regularly and track improvements over time.

5. Simulate the Real Exam

Once you're comfortable, try taking a full set of questions without pausing. Set a timer and simulate test-day conditions to build confidence and time management skills.

6. Repeat and Review

Don't just study once, repetition builds retention. Re-attempt questions after a few days and revisit explanations to reinforce learning. Pair this guide with other Examzify tools like flashcards, and digital practice tests to strengthen your preparation across formats.

There's no single right way to study, but consistent, thoughtful effort always wins. Use this guide flexibly, adapt the tips above to fit your pace and learning style. You've got this!

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Questions

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1. Which type of control is specifically designed to ensure the accuracy and completeness of financial transaction data within an application?

A. General controls

B. IT controls

C. Application controls

D. Segregation-of-duties controls

2. What is a characteristic of general accounting systems?

A. They serve a narrow diversification of user needs.

B. They are individually produced.

C. They are a standard system.

D. They provide rigidity and structure.

3. Which activity is not part of the data lifecycle management as described?

A. Archiving

B. Disposal

C. Sharing

D. Data encryption for security

4. Which statement describes a NoSQL database in AIS?

A. Flexible schemas and scalable storage, often with eventual consistency.

B. ACID transactions on all operations

C. Fixed schemas and rigid relationships

D. Requires schema migrations for every query

5. What can an organization use to address the risk of a perpetrator inserting a fraudulent payroll transaction along with legitimate transactions directly into the information system?

A. Internal controls to prevent all access to the database

B. Stronger access controls to the database

C. Employee background checks

D. Internal controls to detect unauthorized changes

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6. What are the main differences between SQL and NoSQL databases in the context of AIS?

A. SQL uses structured tables with ACID transactions; NoSQL uses flexible schemas and scalable storage, often with eventual consistency.

B. NoSQL is always more secure than SQL.

C. SQL does not support transactions.

D. NoSQL uses fixed schemas and strong consistency always.

7. Describe the importance of user training and documentation in successful AIS implementation.

A. Training ensures proper use and control adherence; documentation provides guidance, auditability, and continuity.

B. Training is not necessary if the system is simple.

C. Documentation is optional and has minimal value.

D. Training only benefits IT staff.

8. Validity tests ensure data values conform to what?

A. Accuracy

B. Sequence

C. Unlimited range

D. Specified tolerances

9. Which commercial system creates a dependency for maintenance?

A. Office automation system

B. In-house system

C. General accounting system

D. Vendor-supported system

10. Under a grandfather-father-son backup scheme, which type of file requires the fewest backup versions in a year?

A. Sales journal

B. Biweekly payroll journal

C. Cash disbursements journal

D. Depreciation journal

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Answers

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1. C
2. C
3. D
4. A
5. D
6. A
7. A
8. D
9. D
10. D

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Explanations

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1. Which type of control is specifically designed to ensure the accuracy and completeness of financial transaction data within an application?

A. General controls

B. IT controls

C. Application controls

D. Segregation-of-duties controls

The main concept is that to ensure the accuracy and completeness of financial transaction data within an application, you need controls that are built into the software itself. These are application controls, designed to validate data at the point of entry, during processing, and before reporting. They include input validation (ensuring data types, formats, and required fields are correct), completeness checks (making sure all necessary fields are filled and batch totals align with source data), reasonableness checks (verifying values fall within expected ranges), processing controls (ensuring calculations are performed correctly), and reconciliation steps that compare outputs back to source or ledger data. Because these controls travel with the application and directly govern how data is captured and processed, they are precisely aimed at preserving data accuracy and completeness within that system. General controls work at a broader level, like access management and change control, which support the environment but don't target data integrity inside the application itself. Segregation-of-duties helps prevent fraud by distributing responsibilities, but it isn't specifically about ensuring the data's accuracy and completeness inside the application.

2. What is a characteristic of general accounting systems?

A. They serve a narrow diversification of user needs.

B. They are individually produced.

C. They are a standard system.

D. They provide rigidity and structure.

General accounting systems are standardized, broadly applicable software designed to support routine accounting processes for many users. The main feature is uniformity in processes, data structures, and reporting so a single product can be used across different organizations with minimal customization. This standardization makes implementation, updates, and training more efficient and helps ensure consistency across modules and with external partners. They aren't built for one specific user's or organization's unique needs, and while they include structure and built in controls, the defining trait is standardization rather than bespoke tailoring.

3. Which activity is not part of the data lifecycle management as described?

A. Archiving

B. Disposal

C. Sharing

D. Data encryption for security

Data lifecycle management focuses on how data moves through its life—from creation and storage to usage, sharing, archiving, and eventual disposal. Archiving fits here as it represents moving data to long term storage for future reference, while disposal is about securely removing data at the end of its life. Sharing is also a lifecycle activity, since it involves making data available to others in a controlled way. Encryption for security, on the other hand, is a protective measure applied to data to keep it confidential during storage or transit. It's important for safeguarding data, but it isn't itself a lifecycle management step. So encryption is not considered part of data lifecycle management as described.

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4. Which statement describes a NoSQL database in AIS?

A. Flexible schemas and scalable storage, often with eventual consistency.

B. ACID transactions on all operations

C. Fixed schemas and rigid relationships

D. Requires schema migrations for every query

In AIS, NoSQL databases are built around flexible data structures and scalable storage, often embracing eventual consistency rather than strict, immediate consistency across all operations. This means you can store data without a fixed schema, so different accounting records or logs can be captured without predefined tables, and you can scale out by adding more servers to handle growing data volumes. Updates are replicated across nodes in the background, so not all copies may reflect changes right away, but they will converge over time. This is why the statement describing NoSQL as having flexible schemas and scalable storage with eventual consistency is the best fit. The other ideas describe traditional relational database characteristics—ACID transactions on all operations, fixed schemas with rigid relationships, and the need for schema migrations for every query—which contrast with NoSQL's typical flexibility and distributed, scalable nature.

5. What can an organization use to address the risk of a perpetrator inserting a fraudulent payroll transaction along with legitimate transactions directly into the information system?

A. Internal controls to prevent all access to the database

B. Stronger access controls to the database

C. Employee background checks

D. Internal controls to detect unauthorized changes

Detecting unauthorized changes is the key defense here. Even if access is restricted, someone with enough rights could insert a fraudulent payroll transaction alongside legitimate ones. Detection controls—such as thorough audit trails, change logs, approved change processes, and independent reconciliations of payroll postings—make it possible to identify, investigate, and reverse any unauthorized entries. These controls provide ongoing monitoring that catches anomalies and holds perpetrators accountable, which is essential when changes are made directly in the system. While stricter access and background checks have value, they don't guarantee that fraudulent changes won't occur or go unnoticed. Prevention helps, but the most effective response to this specific risk is internal controls designed to detect unauthorized changes as soon as they happen.

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6. What are the main differences between SQL and NoSQL databases in the context of AIS?

A. SQL uses structured tables with ACID transactions; NoSQL uses flexible schemas and scalable storage, often with eventual consistency.

B. NoSQL is always more secure than SQL.

C. SQL does not support transactions.

D. NoSQL uses fixed schemas and strong consistency always.

In AIS contexts, the key distinction rests on how data is modeled, how integrity is guaranteed, and how the system scales. SQL databases organize data into structured tables with predefined schemas, enforcing data types and relationships. They prioritize reliable, transaction-based operations using ACID properties—Atomicity, Consistency, Isolation, and Durability—so financial records stay accurate and auditable even in concurrent access scenarios. This makes SQL a solid choice when precise, consistent updates and complex reporting are essential. NoSQL databases, on the other hand, use more flexible schemas and a variety of data models (document, key-value, column-family, graph). They are designed to scale out across many servers and handle large, evolving datasets more readily. Because of this emphasis on performance and distribution, they often operate under eventual or other relaxed consistency models rather than strict ACID guarantees. That trade-off can be advantageous for certain types of data or workloads in an AIS, provided you design the system to maintain necessary integrity where it matters. The statement about NoSQL being always more secure is not accurate—the security of a database depends on implementation, configuration, and controls, not just the data model. Also, SQL does support transactions, so saying it doesn't is incorrect. And NoSQL does not inherently use fixed schemas with strong, universal consistency; it commonly uses flexible schemas with varying consistency guarantees, not a blanket rule.

7. Describe the importance of user training and documentation in successful AIS implementation.

A. Training ensures proper use and control adherence; documentation provides guidance, auditability, and continuity.

B. Training is not necessary if the system is simple.

C. Documentation is optional and has minimal value.

D. Training only benefits IT staff.

User training and documentation are essential for making an AIS work effectively. Training equips users to perform tasks correctly, follow the established controls, and recognize when something isn't right, which reduces errors, helps prevent fraud, and strengthens security. Documentation provides a clear, accessible guide to how the system should be used, how business processes flow, how controls are applied, and how to handle maintenance or recovery in case of staff changes. It also creates an useful audit trail for compliance and governance purposes. Put together, training and documentation standardize operations, support change management, and improve the system's reliability and continuity. That's why this combination is crucial for a successful AIS implementation.

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8. Validity tests ensure data values conform to what?

A. Accuracy

B. Sequence

C. Unlimited range

D. Specified tolerances

Validity tests focus on whether data values sit within predefined limits or allowable categories set by business rules. This means checking that numbers fall inside specified tolerances or ranges and that codes or values come from permitted sets. The idea is to ensure what can exist in the system is plausible and permitted, not just that it is measured accurately. For example, an age field might be allowed only from 0 to 120, and a salary field nonnegative and within a realistic cap. If a value lies outside these constraints, it's flagged for review. This is why the concept matches the idea of specified tolerances rather than unlimited ranges, sequence, or mere accuracy.

9. Which commercial system creates a dependency for maintenance?

A. Office automation system

B. In-house system

C. General accounting system

D. Vendor-supported system

A vendor-supported system creates dependency for maintenance because you rely on the external vendor to provide ongoing updates, bug fixes, security patches, and technical support under a maintenance contract. Your system's availability, compatibility with new technologies, and overall operation hinge on the vendor's timeliness and terms. An in-house system is maintained by your own staff, reducing reliance on an external party, while office automation or general accounting software could be vendor-supported as well, but the explicit maintenance dependency is most clearly tied to a vendor-supported system.

10. Under a grandfather-father-son backup scheme, which type of file requires the fewest backup versions in a year?

A. Sales journal

B. Biweekly payroll journal

C. Cash disbursements journal

D. Depreciation journal

In a grandfather-father-son backup scheme, different data are backed up at different frequencies: grandfathers are kept yearly, fathers monthly, and sons weekly. The number of backup versions a file requires in a year depends on how often that file is updated. The file that changes least often will appear in the fewest backup versions. Depreciation entries are typically posted on a monthly basis, much less often than daily sales activity, payroll processing, or cash disbursements. Because depreciation updates occur only about once a month, they generate far fewer backup versions over a year than the other journals, which are updated more frequently. Therefore, the depreciation journal requires the fewest backup versions in a year.

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Next Steps

Congratulations on reaching the final section of this guide. You've taken a meaningful step toward passing your certification exam and advancing your career.

As you continue preparing, remember that consistent practice, review, and self-reflection are key to success. Make time to revisit difficult topics, simulate exam conditions, and track your progress along the way.

If you need help, have suggestions, or want to share feedback, we'd love to hear from you. Reach out to our team at hello@examzify.com.

Or visit your dedicated course page for more study tools and resources:

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We wish you the very best on your exam journey. You've got this!

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