WESTERN GOVERNORS UNIVERSITY (WGU) ACCT3360 D217 ACCOUNTING INFORMATION SYSTEMS PRACTICE EXAM (SAMPLE)

STUDY GUIDE



SAMPLE STUDY GUIDE WITH LIMITED QUESTIONS

VISIT US ONLINE FOR THE FULL VERSION STUDY GUIDE

https://wgu-acct3360-d217.examzify.com

Copyright © 2026 by Examzify - A Kaluba Technologies Inc. product.

ALL RIGHTS RESERVED.

No part of this book may be reproduced or transferred in any form or by any means, graphic, electronic, or mechanical, including photocopying, recording, web distribution, taping, or by any information storage retrieval system, without the written permission of the author.

Notice: Examzify makes every reasonable effort to obtain accurate, complete, and timely information about this product from reliable sources.

SAMPLE

Table of Contents

Copyright 1

Table of Contents 2

Introduction 3

How to Use This Guide 4

Questions 5

Answers 8

Explanations 10

Next Steps 16

SAMPLE

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.

SAMPLE

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!

SAMPLE

Questions

SAMPLE

1. During the systems development process, what should systems professionals primarily focus on?

A. Ignoring user needs to streamline processes

B. Understanding the users' problems and needs

C. Standardizing all processes regardless of user requirements

D. Avoiding documentation of user input

2. Which statement about commercial software is true?

A. Commercial software can be modified extensively

B. Commercial software can be installed faster than custom systems

C. Commercial software does not require any training

D. Commercial software is always more expensive

3. What does the reasonable assurance modifying assumption entail regarding internal controls?

A. All internal controls must be cost-free

B. Controls should be effective in a cost-effective manner

C. Internal controls require regular external audits

D. Internal controls should be visible to all staff

4. What does the systems development process constitute?

A. A series of uncoordinated activities

B. A set of activities for obtaining IT-based information systems

C. Only the design of graphical user interfaces

D. A process that bypasses standard protocols

5. What is used in a traditional system to provide proof that a transaction has occurred?

A. Database logs

B. Physical documents

C. Digital signatures

D. Cloud storage

SAMPLE

6. What function does prescriptive analytics serve?

A. Predicts future trends based on historical data

B. Describes past performance metrics

C. Indicates actions to take in response to specific questions

D. Visualizes data using charts and graphs

7. How do inventory control functions adjust inventory at the time of a return?

A. By automatically deleting the sales order

B. Through an approved credit memo

C. With a manual adjustment by the warehouse manager

D. By re-invoicing the customer

8. What is true about the black box approach to auditing computer applications?

A. The application must be removed from service for testing

B. It does not require direct testing of the application

C. It focuses solely on user feedback for assessment

D. It requires extensive coding knowledge

9. What can happen if programmers are granted access to operational systems?

A. System efficiency increases

B. Unauthorized changes may be enacted during execution

C. System updates become more frequent

D. Errors in programming will be easily fixed

10. Which third-party trust organization issues three classes of certificates?

A. Comodo

B. Verisign, Inc.

C. DigiCert

D. Symantec

SAMPLE

Answers

SAMPLE

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

SAMPLE

Explanations

SAMPLE

1. During the systems development process, what should systems professionals primarily focus on?

A. Ignoring user needs to streamline processes

B. Understanding the users' problems and needs

C. Standardizing all processes regardless of user requirements

D. Avoiding documentation of user input

The primary focus of systems professionals during the systems development process should be on understanding the users' problems and needs. This approach is essential because the ultimate goal of any information system is to effectively serve its users and meet their requirements. By gathering detailed input from users, systems professionals can tailor the development process to create solutions that enhance efficiency, improve workflows, and ultimately lead to user satisfaction. Understanding users' needs helps in identifying critical functions that the system must perform, as well as common pain points that the users face with existing systems or processes. This user-centered approach not only ensures that the developed system meets actual requirements but also fosters user engagement and acceptance of the new system since it actively involves them in the development process. In contrast, ignoring user needs or standardizing processes without regard for user requirements can lead to solutions that are misaligned with what users require, resulting in poor adoption rates and potential failure of the system. Similarly, avoiding documentation of user input undermines the transparency and accountability necessary for successful systems development, making it harder to trace back decisions to user insights.

2. Which statement about commercial software is true?

A. Commercial software can be modified extensively

B. Commercial software can be installed faster than custom systems

C. Commercial software does not require any training

D. Commercial software is always more expensive

Commercial software is typically developed with a wide range of users in mind, allowing it to be packaged and standardized for broader distribution. This standardization means that installation can be quicker and easier compared to custom systems, which often require a lengthy development process and additional time for tailoring to specific needs. As a result, organizations can deploy commercial software more rapidly, enabling them to begin using the software immediately or with minimal configuration. In contrast, the other statements do not accurately reflect the nature of commercial software. For instance, while there are some commercial software programs that can be modified, extensive modifications are often limited compared to custom software designed specifically for an organization. Additionally, almost all software, including commercial products, requires some level of training for users to maximize effectiveness. Finally, the cost of commercial software can vary widely, and it is not always more expensive than custom systems, which can often involve high development costs. Therefore, the assertion that commercial software can be installed faster than custom systems highlights a significant advantage it has in terms of efficiency and expediency.

SAMPLE

3. What does the reasonable assurance modifying assumption entail regarding internal controls?

A. All internal controls must be cost-free

B. Controls should be effective in a cost-effective manner

C. Internal controls require regular external audits

D. Internal controls should be visible to all staff

The reasonable assurance modifying assumption regarding internal controls emphasizes that controls must be effective while also being cost-efficient. This concept recognizes that while organizations should strive to implement strong internal controls to mitigate risks and ensure the accuracy of their financial reporting, they must also consider the costs associated with those controls. Implementing highly effective controls can sometimes be prohibitively expensive, making it impractical for many organizations. Therefore, the goal is to find a balance where internal controls are sufficiently effective to reduce risks to an acceptable level without incurring excessive costs. This principle helps organizations allocate resources wisely while still maintaining a reasonable level of assurance in their financial reporting and operational processes. In contrast, other choices do not capture this balance. For instance, stating that all internal controls must be cost-free is not feasible nor realistic since some level of investment is typically required for effective controls. The notion that internal controls require regular external audits is not universally applicable, as audits can vary in frequency depending on the organization's needs and regulatory requirements. Finally, the visibility of internal controls to all staff may enhance awareness but does not inherently relate to the effectiveness or cost-effectiveness of those controls.

4. What does the systems development process constitute?

A. A series of uncoordinated activities

B. A set of activities for obtaining IT-based information systems

C. Only the design of graphical user interfaces

D. A process that bypasses standard protocols

The systems development process is accurately described as a set of activities for obtaining IT-based information systems. This encompasses a structured approach that includes various stages such as planning, analysis, design, implementation, and maintenance of information systems. It aims to ensure that the developed system meets the needs of the organization and users, aligning with business requirements and delivering effective solutions. This process involves collaboration among stakeholders, gathering and analyzing requirements, designing system architectures, coding, and maintaining the system post-deployment, which are all integral to creating a robust information system. By focusing on a coherent set of activities, the systems development process promotes efficiency and effectiveness in delivering technology solutions that can adapt to the organization's evolving needs.

SAMPLE

5. What is used in a traditional system to provide proof that a transaction has occurred?

A. Database logs

B. Physical documents

C. Digital signatures

D. Cloud storage

A traditional system relies heavily on physical documents to provide proof that a transaction has occurred. These documents, which may include invoices, receipts, contracts, or shipping papers, serve as tangible evidence of the transaction, allowing for verification and validation in historical records. Physical documentation plays a crucial role in auditing, legal processes, and compliance, as they can be easily reviewed and presented when necessary. While database logs, digital signatures, and cloud storage have their own respective functions in modern systems, they do not align with the traditional approach of documenting transactions. Database logs serve to track changes within a database but do not inherently prove that a transaction has taken place. Digital signatures provide a level of security and authentication in electronic records but are not a characteristic of traditional systems. Similarly, cloud storage pertains to data management and accessibility rather than the physical documentation of transactions. Therefore, physical documents are the most fitting choice for providing proof of transactions in a traditional system.

6. What function does prescriptive analytics serve?

A. Predicts future trends based on historical data

B. Describes past performance metrics

C. Indicates actions to take in response to specific questions

D. Visualizes data using charts and graphs

Prescriptive analytics serves a crucial role in decision-making processes by indicating the actions to take in response to specific questions. This type of analytics goes beyond simply analyzing historical data or forecasting future trends; it actively recommends actions based on data analysis and modeling. By utilizing complex algorithms, simulations, and optimization techniques, prescriptive analytics can provide insight into the best course of action to achieve desired outcomes. This makes it invaluable in scenarios where decision-makers need to choose among various options based on predictive models and analysis. The other functions mentioned involve different aspects of analytics. Predicting future trends is the domain of predictive analytics, which focuses on what is likely to happen based on historical data patterns. Descriptive analytics is concerned with summarizing past performance metrics, providing insights into what has already occurred. Visualizing data through charts and graphs falls under the umbrella of data visualization, which helps in interpreting and presenting data but does not imply any action or decision-making guidance. Thus, the distinct capability of prescriptive analytics to recommend specific actions is what clearly defines its function.

SAMPLE

7. How do inventory control functions adjust inventory at the time of a return?

A. By automatically deleting the sales order

B. Through an approved credit memo

C. With a manual adjustment by the warehouse manager

D. By re-invoicing the customer

Inventory control functions are crucial in managing the flow of goods within a business, especially when it comes to processing returns. When a product is returned, it is essential to formally acknowledge the return and adjust the inventory levels to reflect the actual stock on hand. This is accomplished through the creation of an approved credit memo. A credit memo serves as documentation that authorizes the return of goods, allowing the company to adjust its accounts receivable and inventory accordingly. It effectively validates the return transaction and helps maintain accurate records. By issuing a credit memo, the company can reduce its sales revenue associated with the returned item and increase its inventory balance, ensuring that financial statements remain accurate. This process is vital because it not only impacts the accounting records but also informs inventory management systems of the updated stock status. The approved credit memo acts as a formal agreement between the seller and the customer, ensuring that the return is processed smoothly and that both parties recognize the transaction.

8. What is true about the black box approach to auditing computer applications?

A. The application must be removed from service for testing

B. It does not require direct testing of the application

C. It focuses solely on user feedback for assessment

D. It requires extensive coding knowledge

The black box approach to auditing computer applications is characterized by its focus on testing and evaluation without needing to understand the internal workings of the application. This method treats the application as a "black box," meaning the auditor inputs various data and examines the outputs without needing to know how the program processes that data internally. This approach is particularly advantageous because it allows auditors to assess the performance and functionality of the application based on its interactions and results. The black box method emphasizes the inputs and outputs, which provides a clear view of whether the system meets its specifications and requirements without delving into the underlying code or algorithms. By not requiring direct access to the application's code, the black box approach enables auditors to efficiently test the system's effectiveness in a way that is accessible even to those without extensive programming background. This means that the approach can be applied broadly, regardless of the auditor's technical expertise, ensuring a focus on the application's behavior rather than its internal operation.

SAMPLE

9. What can happen if programmers are granted access to operational systems?

A. System efficiency increases

B. Unauthorized changes may be enacted during execution

C. System updates become more frequent

D. Errors in programming will be easily fixed

Granting programmers access to operational systems poses significant risks, chief among them the potential for unauthorized changes to be made during execution. This scenario highlights the consequences of giving developers direct access to these critical systems, as it opens the door for them to modify code or system configurations that could lead to unapproved alterations of data or system behavior. Operational systems are vital to everyday business functions and often contain sensitive and critical information. If programmers have unrestricted access, they can inadvertently or intentionally make changes without proper oversight, which could disrupt operations, compromise data integrity, or introduce vulnerabilities. Thus, managing access is essential to maintain security and ensure that any changes to the system are controlled and documented through formal processes. The other options do not accurately capture the risks associated with unrestricted access. While system efficiency, frequent updates, and error fixing are relevant considerations in programming, they do not address the foundational issue of access control and the serious risks involved in allowing programmers to manipulate operational systems directly.

10. Which third-party trust organization issues three classes of certificates?

A. Comodo

B. Verisign, Inc.

C. DigiCert

D. Symantec

*Verisign, Inc. is known for issuing three classes of certificates: Class 1, Class 2, and Class 3 certificates. These classes are designed to meet different security needs and levels of assurance: 1. **Class 1 Certificates** are often used for individual users and provide minimal identity verification. They are generally suitable for securing email communications and personal identities. 2. **Class 2 Certificates** require a higher level of identity verification and are typically used by organizations in online transactions or applications where moderate assurance of identity is needed. 3. **Class 3 Certificates** offer the highest level of assurance and are used for securing sensitive transactions, such as e-commerce transactions and online banking. These certificates require thorough identity verification processes to ensure that the entity requesting the certificate is indeed the organization it claims to be. By providing different classes of certificates, Verisign allows organizations to choose the level of security that best meets their specific needs and risk management requirements. This tiered approach to certification is an essential aspect of maintaining trust in digital communications and transactions.*

SAMPLE

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:

https://wgu-acct3360-d217.examzify.com

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

SAMPLE