

Western Governors University (WGU) ACCT3360 D217 Accounting Information Systems Practice Exam (Sample)

Study Guide



Everything you need from our exam experts!

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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

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.

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!

Questions

- 1. What does the fixed asset system record?**
 - A. All employee payroll information.**
 - B. The purchase of property, plant, and equipment.**
 - C. Cash disbursements made to vendors.**
 - D. Inventory levels in the warehouse.**
- 2. Which characteristic is true of black box testing?**
 - A. It requires source code access**
 - B. It is suitable for complex systems only**
 - C. It is feasible for simple applications**
 - D. It does not require input and output evaluation**
- 3. Which control objective ensures that modules cannot destroy or corrupt one another?**
 - A. Data redundancy**
 - B. System isolation**
 - C. Modular integrity**
 - D. Access control**
- 4. What is the purpose of the blind copy in financial documentation?**
 - A. To keep the sender's information confidential**
 - B. To force the clerk to count contents to verify items match**
 - C. To ensure all recipients receive the same information**
 - D. To eliminate errors in documentation**
- 5. What happens when a cash disbursement in payment of accounts payable is recorded?**
 - A. The cash asset account is increased.**
 - B. The accounts payable liability account is increased.**
 - C. The accounts payable liability account is decreased.**
 - D. The inventory asset account is increased.**

- 6. What does "integrated" mean in the context of commercial accounting systems?**
- A. The transfer of information among modules occurs manually.**
 - B. Modules operate independently without communication.**
 - C. The transfer of information among modules occurs automatically.**
 - D. Only one module can process transactions at a time.**
- 7. What is the role of the systems steering committee?**
- A. To implement new systems without oversight**
 - B. To oversee systems development and assign priorities**
 - C. To make day-to-day operational decisions only**
 - D. To provide external audits of the systems**
- 8. Why is an accumulator routine important in banking applications?**
- A. To speed up transaction processing**
 - B. To track rounding differences in balances**
 - C. To enhance user experience**
 - D. To automate reporting procedures**
- 9. What does the ethical principle of proportionality emphasize?**
- A. The absolute need for ethical compliance**
 - B. The importance of strict adherence to rules**
 - C. The balance of benefits over risks in decision-making**
 - D. The most profitable alternatives available**
- 10. What is a risk associated with one clerk receiving inventory?**
- A. Loss of inventory due to theft**
 - B. Inaccurate inventory records**
 - C. Unauthorized purchases causing excessive inventory**
 - D. Delayed processing of incoming goods**

Answers

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

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Explanations

1. What does the fixed asset system record?

- A. All employee payroll information.
- B. The purchase of property, plant, and equipment.**
- C. Cash disbursements made to vendors.
- D. Inventory levels in the warehouse.

The fixed asset system specifically records the purchase of property, plant, and equipment, which includes long-term assets that a company uses in its operations to generate revenue. These assets are not expected to be converted into cash or consumed within a year, making their tracking essential for accurate financial reporting and management. This system allows businesses to keep detailed records of asset acquisition costs, maintenance, depreciation, and disposal, ensuring effective asset management and compliance with accounting standards. Options that refer to payroll information, cash disbursements to vendors, or inventory levels pertain to different functional systems within an organization's accounting infrastructure. Each of these functions is managed by distinct systems that focus on specific areas of financial management rather than fixed assets. For example, payroll systems track employee compensation, cash disbursement systems handle the payments to suppliers, and inventory systems keep records of stock levels.

2. Which characteristic is true of black box testing?

- A. It requires source code access
- B. It is suitable for complex systems only
- C. It is feasible for simple applications**
- D. It does not require input and output evaluation

Black box testing is a software testing method focused on evaluating the functionality of an application without any knowledge of its internal workings. The correct answer emphasizes that this testing approach is indeed feasible for simple applications. In black box testing, testers concentrate on providing inputs and examining outputs based on the specifications of the software. This method doesn't require understanding of the source code or internal logic, making it appropriate for a wide variety of applications, including simpler ones. By allowing testers to evaluate the software solely based on what it is supposed to do from a user's perspective, it provides valuable insights into usability and overall user experience. While other options suggest requirements that do not align with black box testing principles, they highlight misconceptions. Black box testing does not need source code access, as it's about the user experience, not the underlying code structure. It is also unrelated to either system complexity or a lack of necessity for input and output evaluation; input and output assessment is fundamental to the testing process in this context. Thus, the idea that black box testing is suitable for simple applications accurately captures the essence of this methodology.

3. Which control objective ensures that modules cannot destroy or corrupt one another?

- A. Data redundancy
- B. System isolation
- C. Modular integrity**
- D. Access control

The control objective that ensures modules cannot destroy or corrupt one another is referred to as modular integrity. This concept focuses on maintaining the integrity of individual program modules within a software environment. It ensures that each module can operate independently without impacting the functionality or performance of other modules. This is crucial in systems design, as dependencies and interactions between modules can potentially lead to data corruption or operational failures if not properly managed. By implementing measures that uphold modular integrity, organizations can prevent one module from inadvertently affecting another, thereby safeguarding overall system reliability and performance. This aspect is particularly important in accounting information systems, which rely on accurate and consistent data processing. In contrast, data redundancy involves storing the same data in multiple locations, which can increase the risk of data inconsistency. System isolation refers to separating different systems to prevent interference but doesn't specifically address the integrity of modules. Access control is more concerned with who can access certain data or functionalities, rather than ensuring the integrity of modules themselves.

4. What is the purpose of the blind copy in financial documentation?

- A. To keep the sender's information confidential
- B. To force the clerk to count contents to verify items match**
- C. To ensure all recipients receive the same information
- D. To eliminate errors in documentation

The purpose of a blind copy (Bcc) in financial documentation is primarily to ensure that all recipients receive the same information without exposing the identities of those recipients to one another. It serves to maintain privacy and confidentiality in communications, which is especially important in sensitive financial contexts. The blind copy feature allows the sender to include recipients in an email or document distribution without those recipients being aware of each other's existence. This is particularly useful when dealing with multiple stakeholders in financial documentation, ensuring everyone has access to the same information while protecting individual privacy. By maintaining confidentiality among recipients, blind copies help in reducing the risk of information sharing that could lead to competitive disadvantages or breaches of privacy. The inclusion of Bcc does not serve the purpose of counting contents to verify matches or eliminating errors in documentation, which are related to internal controls and quality checks rather than the function of blind copies.

5. What happens when a cash disbursement in payment of accounts payable is recorded?

- A. The cash asset account is increased.**
- B. The accounts payable liability account is increased.**
- C. The accounts payable liability account is decreased.**
- D. The inventory asset account is increased.**

When a cash disbursement is made to settle accounts payable, the accounts payable liability account is decreased. This is because accounts payable represent obligations to pay creditors for purchases made on credit. When a payment is made, it reduces the amount that the company owes, thus decreasing the accounts payable liability. At the same time, cash, which is an asset, is also reduced because the company is using its cash resources to pay off this obligation. This action maintains the balance in the accounting equation, which states that assets equal liabilities plus equity. The decrease in liabilities reflects the company's improved financial position as it fulfills its obligations, demonstrating responsible financial management. The other options provided do not accurately describe the transaction. For instance, cash assets are decreased instead of increased, accounts payable cannot both increase and decrease simultaneously, and there is no direct impact on the inventory asset account as a direct result of this transaction.

6. What does "integrated" mean in the context of commercial accounting systems?

- A. The transfer of information among modules occurs manually.**
- B. Modules operate independently without communication.**
- C. The transfer of information among modules occurs automatically.**
- D. Only one module can process transactions at a time.**

In the context of commercial accounting systems, "integrated" refers to the automatic transfer of information among different modules within the system. This means that when a transaction or data entry occurs in one module, it can seamlessly update and communicate with other relevant modules without the need for manual intervention. For instance, when a sale is recorded in the sales module, the inventory and accounts receivable modules can automatically reflect that sale, ensuring that all aspects of the accounting information system remain synchronized and up to date. This automatic exchange of information enhances efficiency, reduces the possibility of errors, and allows for real-time reporting and analysis within the organization. It supports comprehensive financial management by ensuring that all financial data is consistent and accurate across various functions. In summary, the term "integrated" signifies a streamlined process where different components of the accounting system work together cohesively through automated data sharing.

7. What is the role of the systems steering committee?

- A. To implement new systems without oversight
- B. To oversee systems development and assign priorities**
- C. To make day-to-day operational decisions only
- D. To provide external audits of the systems

The role of the systems steering committee is primarily to oversee systems development and assign priorities. This committee is typically composed of key stakeholders from various departments within an organization, which allows them to represent a broad perspective on needs and priorities. Their responsibilities include evaluating proposed projects, ensuring that resource allocation aligns with strategic goals, and facilitating communication among departments regarding system requirements and outcomes. This oversight is crucial as it ensures that systems development efforts remain aligned with the organization's strategic objectives and that resources are utilized effectively. By prioritizing projects, the committee helps to manage the scope of systems development and ensures that the most critical needs of the organization are addressed first. The committee typically does not engage in the daily operational decisions of the systems, nor does it implement new systems without oversight; rather, it is focused on the strategic direction and high-level evaluation of system initiatives.

8. Why is an accumulator routine important in banking applications?

- A. To speed up transaction processing
- B. To track rounding differences in balances**
- C. To enhance user experience
- D. To automate reporting procedures

An accumulator routine is crucial in banking applications primarily to track rounding differences in balances. In financial transactions, especially those involving calculations with multiple decimal points, rounding can lead to discrepancies in the balances if not handled properly. The accumulator routine helps ensure that these rounding differences are accurately tracked and managed, enabling the system to reconcile any variations that might arise during transaction processing. For instance, when transactions involve currency conversions or calculations that do not result in whole numbers, rounding rules can lead to small differences in the final balance. By utilizing an accumulator routine, the system can maintain precise records and ensure that any rounding errors are accounted for consistently, thus enhancing the overall integrity of financial reporting and ensuring that customer balances are accurate. The options focusing on speeding up transaction processing, enhancing user experience, or automating reporting procedures, while important objectives in banking applications, do not specifically address the fundamental safeguarding of accuracy in financial transactions that an accumulator routine provides.

9. What does the ethical principle of proportionality emphasize?

- A. The absolute need for ethical compliance**
- B. The importance of strict adherence to rules**
- C. The balance of benefits over risks in decision-making**
- D. The most profitable alternatives available**

The ethical principle of proportionality emphasizes the balance of benefits over risks in decision-making. This principle is important in ethical considerations because it encourages individuals and organizations to evaluate the outcomes of their actions carefully. It involves weighing the potential benefits against the potential harm or risks involved, ensuring that the benefits justify any negative consequences that may arise. This approach is especially relevant in fields such as business ethics, healthcare, and public policy, where decisions often have significant impacts on various stakeholders. By focusing on proportionality, decision-makers can aim to make ethical choices that prioritize the welfare of individuals and society, rather than merely adhering to rules or seeking maximum profit without consideration of consequences. This principle ultimately supports a more thoughtful and responsible approach to ethical dilemmas, ensuring that actions lead to a favorable balance of outcomes.

10. What is a risk associated with one clerk receiving inventory?

- A. Loss of inventory due to theft**
- B. Inaccurate inventory records**
- C. Unauthorized purchases causing excessive inventory**
- D. Delayed processing of incoming goods**

Receiving inventory involves several significant risks that can affect the overall integrity of the inventory management process. The scenario of having one clerk solely responsible for receiving inventory poses a specific risk related to unauthorized purchases leading to excessive inventory. When a single individual is in charge of this process, there is an increased chance of them making decisions independently without oversight. This individual could potentially authorize purchases that are not necessary or valid, resulting in inventory levels that are higher than required. Excessive inventory can tie up capital, lead to increased storage costs, and create obsolescence issues if the goods cannot be sold in a timely manner. Having a system where one person manages inventory receipt without adequate checks and balances can contribute to the potential for errors or malfeasance, which includes making purchases that are not properly vetted through standard procurement procedures. This can disrupt an organization's financial health and operational efficiency. Effective internal controls, such as segregation of duties, are essential to mitigate this risk.

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!