

Chapter 02 - Accountants as Business Analysts






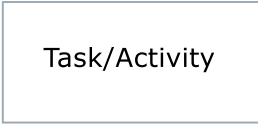
Solutions – Chapter 2




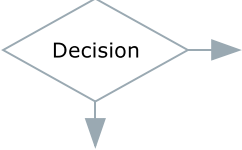

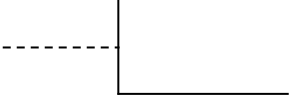
Answers to multiple choice questions:

1. e
2. d
3. e
4. e
5. e
6. b
7. d
8. e

Answers to discussion questions:

1. The answers will vary according to the student’s background, but it is likely that they will feel best prepared to use technology and less prepared to design, manage, and evaluate technology.
2. BPMN activity diagrams support process documentation, process evaluation, and process improvement. Thus, BPMN diagrams would document the finance and accounting processes to support employee training. An accurate documentation would support an evaluation of process inefficiencies and potential process improvements including applications of technology, as well as a review of internal controls over the process and identification of potential weaknesses.
3. BPMN diagrams serve similar purposes to flowcharts. The following table compares basic symbols and shows the similarities. The BPMN symbols have more capability to handle events and the Gateways are more flexible than the flowchart decision symbol. The extended list of symbols in the chapter shows that many flowchart symbols are closely tied to specific and outdated data processing methods, whereas the BPMN symbols are independent of the technology.

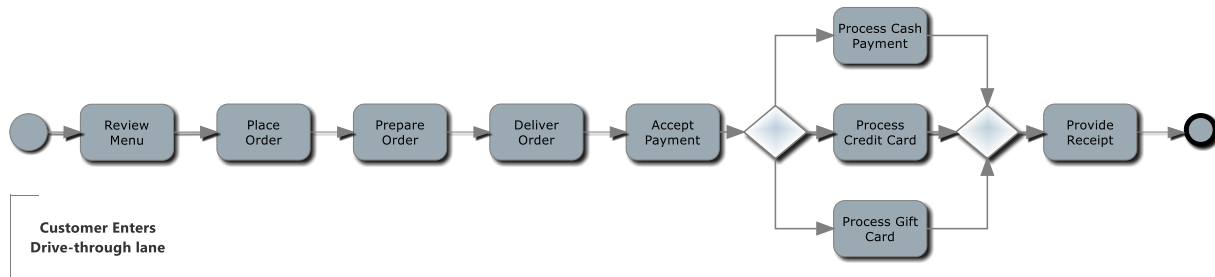
Element	BPMN Symbol	Flowchart Symbol
Events/ Start and End	  	
Activities		

Sequence Flows		
Gateways/Decisions	 <p style="text-align: center;">Gateway</p>	 <p style="text-align: center;">Decision</p>
Annotations	 <p style="text-align: center;">text annotation</p>	

Comparing BPMN to data flow diagrams shows that the models are very different. Data flow diagrams do not have start, end, or intermediate event symbols. They do, however, clearly show the flow of data in a process or processes, where the BPMN diagram more clearly shows the sequence of activities.

Answers to problems:

1. Solution should look similar to the following model:



(Note that this solution mixes roles (customer and Starbucks. In most cases, the models should represent a process from one viewpoint and should not mix roles.))

2. Solution should look similar to the following model:

