

## Chapter 02

### Accountants as Business Analysts

#### True / False Questions

1. Accountants now face a challenge of helping businesses optimize processes.

True False

2. To be valuable business partners, accountants must understand how the business delivers value to its employees.

True False

3. A business process constrains business rules.

True False

4. A business model is typically a graphical depiction of the essential business process information.

True False

5. Documentation can be thought of as a tool for information transmission and communication.

True False

6. Documentation helps with training but won't help with regulatory compliance issues.

True False

7. Models should be simpler than the processes and systems they depict.

True False

8. Because business models are simpler than the processes they depict, they are limited in their ability to integrate local views of a process.

True False

9. Activity models are a relatively new process modeling tool.

True False

10. In Business Process Modeling Notation (BPMN), activities are named with a short verb phrase placed within the rectangle.

True False

11. Business Process Modeling Notation (BPMN) activity models show the sequence of flow from right to left and top to bottom.

True False

12. Business Process Modeling Notation (BPMN) activity diagrams depict events as circles.

True False

13. Business Process Modeling Notation (BPMN) activity diagrams depict activities as circles.

True False

14. An activity can depict a single action or some logical combination of actions depending on the required level of detail to achieve the objectives of the business process analysis.

True False

15. Gateways show decisions and possible branching as a result of the decision.

True False

16. Swimlanes identify participants, e.g., organizations, in a process.

True False

17. Business Process Modeling Notation (BPMN) activity diagrams are conceptually similar to process maps.

True False

18. Business Process Modeling Notation (BPMN) start events are shown using ovals and flowchart start events are shown using circles.

True False

19. Opportunity flowcharts identify opportunities for process improvement by separating value-added from non-value-added activities.

True False

20. Data Flow Diagrams start with a circle indicating the start event.

True False

## Multiple Choice Questions

21. Which of the following is not a Stewardship and Reporting role of the Accounting/Finance Function in Business?
- A. Human Resource management
  - B. Regulatory compliance
  - C. Tax returns
  - D. Statutory reporting
22. Which of the following is not a Business Management Support role of the Accounting/Finance Function in Business?
- A. Management information
  - B. Planning, budgeting and forecasting
  - C. Financial consolidation, reporting and analysis
  - D. Investment appraisal
23. Which of the following is not an Accounting/Finance Operations role of the Accounting/Finance Function in Business?
- A. Financial close - completing period end accounts
  - B. Stakeholder assurance
  - C. People management
  - D. Financial consolidation, reporting and analysis
24. Which of the following is not part of the business analysis process?
- A. Ascertaining information about current and future business processes.
  - B. Using business process modeling tools.
  - C. Using IT to make finance and accounting processes more efficient and effective.
  - D. Documenting current and future business processes.

25. Which of the following best describes a business model?
- A. A simple, abstract representation of a business process or processes.
  - B. A sequence of business activities.
  - C. An evaluation of potential business process improvements.
  - D. None of the above.
26. Process documentation does not include which of the following?
- A. Process models
  - B. Business rules
  - C. User manuals
  - D. External audit workpapers
27. Which of the following is not a purpose of documentation?
- A. Training
  - B. Determining staffing
  - C. Describing current processes
  - D. Establishing accountability
28. Business models provide value in all of the following areas except which one?
- A. Employee performance appraisal
  - B. Managing complexity
  - C. Specifying systems requirements
  - D. Eliciting requirements for new systems

29. Which of the following best describes the purpose of an activity model?
- A. An activity model describes the sequence of workflow in a business process.
  - B. An activity model constrains and guides process operations.
  - C. An activity model depicts data structures.
  - D. None of the above.
30. Which of the following is not a common element of activity models regardless of the specific modeling notation?
- A. Events to start and stop the workflow
  - B. Sequence of flow between tasks
  - C. Multiplicities
  - D. Decision points that affect the process flow
31. Which of the following is not a building block for Business Process Modeling Notation (BPMN) diagrams?
- A. Associations
  - B. Events
  - C. Gateways
  - D. Sequence flows
32. Which of the following best describes the purpose of an event in a Business Process Modeling Notation (BPMN) activity diagram?
- A. Shows where the work takes place.
  - B. Describes the sequence of workflow.
  - C. Affects the flow of the business process.
  - D. Controls branching and merging.

33. Which of the following best describes the purpose of a gateway in a Business Process Modeling Notation (BPMN) activity diagram?

- A. Shows where the work takes place.
- B. Describes the sequence of workflow.
- C. Affects the flow of the business process.
- D. Controls branching and merging.

34. Which of the following symbols depicts an intermediate event?

- A. An arrow
- B. A circle with a double line perimeter
- C. A rectangle
- D. A circle with a wide single line perimeter

35. Which of the following symbols depicts an activity?

- A. An arrow
- B. A circle with a double line perimeter
- C. A rectangle
- D. A circle with a wide single line perimeter

36. Which of the following symbols is used to depict different organizations in one Business Process Modeling Notation (BPMN) diagram?

- A. Gateway
- B. Message flow
- C. Pool
- D. Intermediate event

37. Which of the following best describes the purpose of a swimlane?
- A. Depicts different organizations involved in a process.
  - B. Depicts different departments of the same organization in a process.
  - C. Depicts interactions between organizations in a process.
  - D. Depicts the sequence of tasks in a process.
38. Which of the following best describes a Business Process Modeling Notation (BPMN) message flow?
- A. Shows sequence of activities in a process.
  - B. Shows interactions between participants in a process.
  - C. Affects the flow of a business process.
  - D. Shows branching and merging in a business process.
39. Which of the following best describes the difference between a Business Process Modeling Notation (BPMN) gateway and a flowcharting decision diamond?
- A. Only the decision diamond shows branching of the sequence flow.
  - B. The gateway only represents branching and not the decision that results in branching.
  - C. Only the gateway shows branching of the sequence flow.
  - D. The decision diamond can depict more branching options.
40. Which of the following is a difference between Business Process Modeling Notation (BPMN) activity diagrams and flowcharts?
- A. BPMN symbols can show a variety of intermediate events that affect the sequence flow.
  - B. Flowcharts have symbols to represent the start and end of a process.
  - C. BPMN diagrams show the sequence flow of activities.
  - D. Flowcharts can be annotated with text.



## Essay Questions

41. Use the following description to create a Business Process Modeling Notation (BPMN) activity diagram of the process.

Nora accesses the Amazon.com website to purchase a favorite musician's latest album. She searches for the musician's name. Amazon displays the results of the search, and she selects the correct entry. She samples the music and then decides whether to purchase the album. If she decides to purchase the album, then she must decide whether to purchase a physical CD or just download the MP3 files.

If she decides to purchase the CD, she clicks on the buy now button. Since she is an Amazon Prime member, she automatically receives free 2-day delivery and the item is charged to her credit card. She then waits 2 days for the delivery of the CD. When it arrives, she can enjoy the music.

If she decides to purchase the MP3, she selects that option and again clicks on the buy now button. She is charged for the item and taken to a page to download her music. She downloads the album, and then she can enjoy her music.

42. Use the following description to create a Business Process Modeling Notation (BPMN) activity diagram of the process.

Jeremy is using his bank's online banking site to pay for his new phone. He logs onto the bank's website by entering his user name and password, confirming his SiteKey. After access to his account, he selects the Bill Pay tab. He searches to see if the phone company is already listed in the "Pay To Accounts."

If the phone company is not listed, he clicks on the option to "Add a New Pay To Account." He fills in the information for the phone company, including the name, address, account number, and phone number. After completing the entry, he is taken back to the list of "Pay To Accounts."

If the phone company is listed (or if he just completed entering the new account), he enters the amount of the payment. Then, he selects the option to set up a recurring payment. He enters the number of payments. Then, he selects the date that the payment should be sent each month. He then logs out of the bank's online banking site and closes his browser.

43. Use the following description to create a Business Process Modeling Notation (BPMN) activity diagram of the process.

Caitlin is planning to run in the local July 4<sup>th</sup> 5K run. She wants to register online, but she forgot the website's URL. So, she navigates to Google and starts a search for the site. She selects the registration site from the search results. Once at the site, she selects the option to register for the 4<sup>th</sup> of July run. She fills in the registration form and provides her credit card information for payment.

After completing her own registration, she decides to register the other members of her team. One-by-one, she enters the registration information for the team member and pays for their entry. After completing all the registrations, she provides a user name and password so she can return to the site to see their results after the race. She logs out of the site and closes her browser.

## Chapter 02 Accountants as Business Analysts Answer Key

### True / False Questions

1. Accountants now face a challenge of helping businesses optimize processes.

TRUE

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Remember*

*Difficulty: 1 Easy*

*Learning Objective: 02-01 Describe the roles of the accounting/finance function in business and why those roles require knowledge of technology and business processes.*

*Source: Original*

*Topic: Business analysis*

2. To be valuable business partners, accountants must understand how the business delivers value to its employees.

FALSE

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Remember*

*Difficulty: 1 Easy*

*Learning Objective: 02-01 Describe the roles of the accounting/finance function in business and why those roles require knowledge of technology and business processes.*

*Source: Original*

*Topic: Business analysis*

3. A business process constrains business rules.

FALSE

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Remember*

*Difficulty: 1 Easy*

*Learning Objective: 02-03 Recognize the value of business models.*

*Source: Original*

*Topic: Business analysis*

4. A business model is typically a graphical depiction of the essential business process information.

**TRUE**

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Understand*

*Difficulty: 2 Medium*

*Learning Objective: 02-03 Recognize the value of business models.*

*Source: Original*

*Topic: Business analysis*

5. Documentation can be thought of as a tool for information transmission and communication.

**TRUE**

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Understand*

*Difficulty: 2 Medium*

*Learning Objective: 02-02 Understand the importance of business process documentation.*

*Source: Original*

*Topic: Business analysis*

6. Documentation helps with training but won't help with regulatory compliance issues.

**FALSE**

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Understand*

*Difficulty: 2 Medium*

*Learning Objective: 02-02 Understand the importance of business process documentation.*

*Source: Original*

*Topic: Business analysis*

7. Models should be simpler than the processes and systems they depict.

**TRUE**

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Understand*

*Difficulty: 2 Medium*

*Learning Objective: 02-03 Recognize the value of business models.*

*Source: Original*

*Topic: Business analysis*

8. Because business models are simpler than the processes they depict, they are limited in their ability to integrate local views of a process.

**FALSE**

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Understand*

*Difficulty: 2 Medium*

*Learning Objective: 02-03 Recognize the value of business models.*

*Source: Original*

*Topic: Business analysis*

9. Activity models are a relatively new process modeling tool.

**FALSE**

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Remember*

*Difficulty: 1 Easy*

*Learning Objective: 02-04 Articulate the characteristics of activity models.*

*Source: Original*

*Topic: Business analysis*

10. In Business Process Modeling Notation (BPMN), activities are named with a short verb phrase placed within the rectangle.

**TRUE**

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Remember*

*Difficulty: 1 Easy*

*Learning Objective: 02-04 Articulate the characteristics of activity models.*

*Source: Original*

*Topic: Business analysis*

11. Business Process Modeling Notation (BPMN) activity models show the sequence of flow from right to left and top to bottom.

**FALSE**

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Remember*

*Difficulty: 1 Easy*

*Learning Objective: 02-04 Articulate the characteristics of activity models.*

*Source: Original*

*Topic: Business analysis*

12. Business Process Modeling Notation (BPMN) activity diagrams depict events as circles.

**TRUE**

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Remember*

*Difficulty: 1 Easy*

*Learning Objective: 02-05 Understand and apply the building blocks for BPMN (activity) diagrams.*

*Source: Original*

*Topic: Business analysis*

13. Business Process Modeling Notation (BPMN) activity diagrams depict activities as circles.

**FALSE**

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Remember*

*Difficulty: 1 Easy*

*Learning Objective: 02-05 Understand and apply the building blocks for BPMN (activity) diagrams.*

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14. An activity can depict a single action or some logical combination of actions depending on the required level of detail to achieve the objectives of the business process analysis.

**TRUE**

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*Difficulty: 2 Medium*

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15. Gateways show decisions and possible branching as a result of the decision.

**FALSE**

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*Difficulty: 2 Medium*

*Learning Objective: 02-05 Understand and apply the building blocks for BPMN (activity) diagrams.*

*Source: Original*

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16. Swimlanes identify participants, e.g., organizations, in a process.

**TRUE**

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17. Business Process Modeling Notation (BPMN) activity diagrams are conceptually similar to process maps.

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19. Opportunity flowcharts identify opportunities for process improvement by separating value-added from non-value-added activities.

TRUE

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*Difficulty: 2 Medium*

*Learning Objective: 02-04 Articulate the characteristics of activity models.*

*Source: Original*

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20. Data Flow Diagrams start with a circle indicating the start event.

FALSE

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

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*Difficulty: 1 Easy*

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## Multiple Choice Questions

21. Which of the following is not a Stewardship and Reporting role of the Accounting/Finance Function in Business?

- A. Human Resource management
- B. Regulatory compliance
- C. Tax returns
- D. Statutory reporting

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*Blooms: Remember*

*Difficulty: 1 Easy*

*Learning Objective: 02-01 Describe the roles of the accounting/finance function in business and why those roles require knowledge of technology and business processes.*

*Source: Original*

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22. Which of the following is not a Business Management Support role of the Accounting/Finance Function in Business?

- A. Management information
- B. Planning, budgeting and forecasting
- C. Financial consolidation, reporting and analysis
- D. Investment appraisal

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23. Which of the following is not an Accounting/Finance Operations role of the Accounting/Finance Function in Business?

- A. Financial close - completing period end accounts
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24. Which of the following is not part of the business analysis process?

- A. Ascertaining information about current and future business processes.
- B. Using business process modeling tools.
- C.** Using IT to make finance and accounting processes more efficient and effective.
- D. Documenting current and future business processes.

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*Learning Objective: 02-02 Understand the importance of business process documentation.*

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25. Which of the following best describes a business model?

- A. A simple, abstract representation of a business process or processes.
- B. A sequence of business activities.
- C. An evaluation of potential business process improvements.
- D. None of the above.

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*Difficulty: 2 Medium*

*Learning Objective: 02-03 Recognize the value of business models.*

*Source: Original*

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26. Process documentation does not include which of the following?

- A. Process models
- B. Business rules
- C. User manuals
- D. External audit workpapers

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*Learning Objective: 02-02 Understand the importance of business process documentation.*

*Source: Original*

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27. Which of the following is not a purpose of documentation?

- A. Training
- B.** Determining staffing
- C. Describing current processes
- D. Establishing accountability

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28. Business models provide value in all of the following areas except which one?

- A.** Employee performance appraisal
- B. Managing complexity
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29. Which of the following best describes the purpose of an activity model?

- A. An activity model describes the sequence of workflow in a business process.
- B. An activity model constrains and guides process operations.
- C. An activity model depicts data structures.
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30. Which of the following is not a common element of activity models regardless of the specific modeling notation?

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31. Which of the following is not a building block for Business Process Modeling Notation (BPMN) diagrams?

- A. Associations
- B. Events
- C. Gateways
- D. Sequence flows

*AACSB: Analytic*

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*Blooms: Understand*

*Difficulty: 2 Medium*

*Learning Objective: 02-05 Understand and apply the building blocks for BPMN (activity) diagrams.*

*Source: Original*

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32. Which of the following best describes the purpose of an event in a Business Process Modeling Notation (BPMN) activity diagram?

- A. Shows where the work takes place.
- B. Describes the sequence of workflow.
- C. Affects the flow of the business process.
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33. Which of the following best describes the purpose of a gateway in a Business Process Modeling Notation (BPMN) activity diagram?

- A. Shows where the work takes place.
- B. Describes the sequence of workflow.
- C. Affects the flow of the business process.
- D.** Controls branching and merging.

*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

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36. Which of the following symbols is used to depict different organizations in one Business Process Modeling Notation (BPMN) diagram?

- A. Gateway
- B. Message flow
- C. Pool
- D. Intermediate event

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- A. Depicts different organizations involved in a process.
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38. Which of the following best describes a Business Process Modeling Notation (BPMN) message flow?

- A. Shows sequence of activities in a process.
- B.** Shows interactions between participants in a process.
- C. Affects the flow of a business process.
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- A. Only the decision diamond shows branching of the sequence flow.
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40. Which of the following is a difference between Business Process Modeling Notation (BPMN) activity diagrams and flowcharts?

- A.** BPMN symbols can show a variety of intermediate events that affect the sequence flow.
- B. Flowcharts have symbols to represent the start and end of a process.
- C. BPMN diagrams show the sequence flow of activities.
- D. Flowcharts can be annotated with text.

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*Blooms: Understand*

*Difficulty: 2 Medium*

*Learning Objective: 02-05 Understand and apply the building blocks for BPMN (activity) diagrams.*

*Source: Original*

*Topic: Business analysis*

## Essay Questions

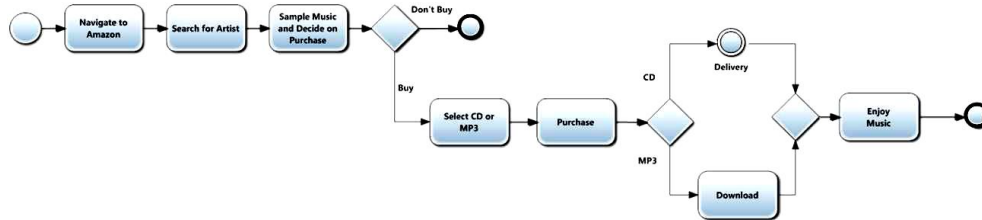
41. Use the following description to create a Business Process Modeling Notation (BPMN) activity diagram of the process.

Nora accesses the Amazon.com website to purchase a favorite musician's latest album. She searches for the musician's name. Amazon displays the results of the search, and she selects the correct entry. She samples the music and then decides whether to purchase the album. If she decides to purchase the album, then she must decide whether to purchase a physical CD or just download the MP3 files.

If she decides to purchase the CD, she clicks on the buy now button. Since she is an Amazon Prime member, she automatically receives free 2-day delivery and the item is charged to her credit card. She then waits 2 days for the delivery of the CD. When it arrives, she can enjoy the music.

If she decides to purchase the MP3, she selects that option and again clicks on the buy now button. She is charged for the item and taken to a page to download her music. She downloads the album, and then she can enjoy her music.

There could be several similar answers, but this is a basic solution:



AACSB: Analytic

AICPA BB: Leveraging Technology

AICPA FN: Leveraging Technology

Blooms: Apply

Difficulty: 3 Hard

Learning Objective: 02-05 Understand and apply the building blocks for BPMN (activity) diagrams.

Source: Original

Topic: Business analysis

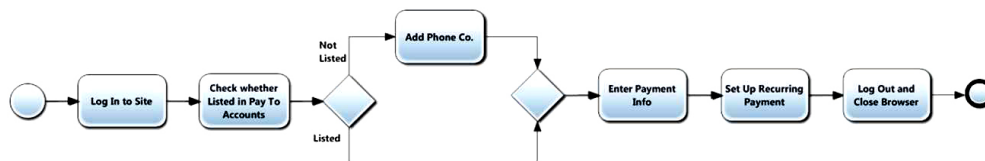
42. Use the following description to create a Business Process Modeling Notation (BPMN) activity diagram of the process.

Jeremy is using his banks online banking site to pay for his new phone. He logs onto the bank's website by entering his user name and password, confirming his SiteKey. After access to his account, he selects the Bill Pay tab. He searches to see if the phone company is already listed in the "Pay To Accounts."

If the phone company is not listed, he clicks on the option to "Add a New Pay To Account." He fills in the information for the phone company, including the name, address, account number, and phone number. After completing the entry, he is taken back to the list of "Pay To Accounts."

If the phone company is listed (or if he just completed entering the new account), he enters the amount of the payment. Then, he selects the option to set up a recurring payment. He enters the number of payments. Then, he selects the date that the payment should be sent each month. He then logs out of the banks online banking site and closes his browser.

There could be several similar answers, but this is a basic solution:



*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Apply*

*Difficulty: 3 Hara*

*Learning Objective: 02-05 Understand and apply the building blocks for BPMN (activity) diagrams.*

*Source: Original*

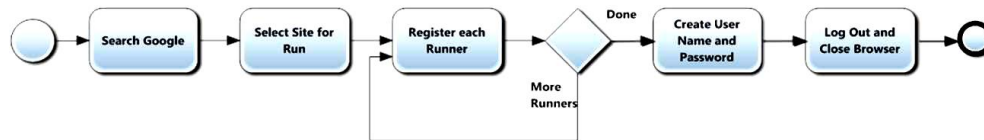
*Topic: Business analysis*

43. Use the following description to create a Business Process Modeling Notation (BPMN) activity diagram of the process.

Caitlin is planning to run in the local July 4<sup>th</sup> 5K run. She wants to register online, but she forgot the websites URL. So, she navigates to Google and starts a search for the site. She selects the registration site from the search results. Once at the site, she selects the option to register for the 4<sup>th</sup> of July run. She fills in the registration form and provides her credit card information for payment.

After completing her own registration, she decides to register the other members of her team. One-by-one, she enters the registration information for the team member and pays for their entry. After completing all the registrations, she provides a user name and password so she can return to the site to see their results after the race. She logs out of the site and closes her browser.

There could be several similar answers, but this is a basic solution:



*AACSB: Analytic*

*AICPA BB: Leveraging Technology*

*AICPA FN: Leveraging Technology*

*Blooms: Apply*

*Difficulty: 3 Hard*

*Learning Objective: 02-05 Understand and apply the building blocks for BPMN (activity) diagrams.*

*Source: Original*

*Topic: Business analysis*