

1. Explain the meaning as well as briefly discuss the idea of the following concepts (2 p each)
    - a. SCM
    - b. Sensor
    - c. Best-of-Bread (BoB)
    - d. Drill down
    - e. Big data
  2. Answer the following questions in brief:
    - a. Main principles/characteristics of an ERP system? (3 p)
    - b. What is business process reengineering (BPR)? Why and when should BPR be considered in the ERP context? (3 p)
    - c. What type of controls may be needed in the below situation?  
Therese is employed in the personnel (HR) department at Cole Ltd. From her computer in the office, she is able to enter payroll data for employee salaries and make sales orders. (4 p)
  3.
    - a. Critical issues related to the auditing of ERP systems. (briefly) (5p)
    - b. Advantages and disadvantages of customizing the ERP system. (5 p)
    - c. At Bedrock Corp., most transaction processing is automated. What could this mean for:
      - i) the management of purchase orders
      - ii) invoicing, and recording of received payments from customers? (5 p)
  4.
    - a. Describe issues to consider at various stages of the ERP implementation journey (10 p) (ESSAY)
    - b. Especially, what issues related to data and data quality would be of an accountant's concern before/during/after the implementation? (5 p)
  5. Explain in more detail one particular business process as well as related risks and controls. You may choose whichever business process you wish. (ESSAY) (10 p)
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**GOOD LUCK!** Maximum 60 p, a minimum of 30 p is required to pass.