

**FINAL EXAMINATION****BACHELOR OF ACCOUNTANCY (HONOURS)**

COURSE	: ACCOUNTING SYSTEM ANALYSIS AND DESIGN
COURSE CODE	: AIS3053
DURATION	: 3 HOURS

INSTRUCTIONS TO CANDIDATES:

1. This question paper consists of **FIVE (5)** questions.
2. Answer **ALL** questions in the Answer Booklet provided.
3. Please check to make sure that this examination pack consists of:
 - i. The Question Paper
 - ii. An Answer Booklet
4. Do not bring any material into the examination hall.
5. Please write your answer using permanent ink.

MYKAD/PASSPORT NO : _____**ID. NO.** : _____**LECTURER** : _____**SECTION** : _____

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This question paper consists of 7 printed pages including the front page

QUESTION 1

- a. Man Sdn. Bhd. is a growing retail company operating both physical stores and an online shopping platform across Malaysia. Recently, the company has faced challenges such as slow inventory updates, inconsistent customer data, delayed deliveries, and inefficient coordination between departments.

To address these issues, management plans to implement a new Marketing System that will connect sales, inventory, logistics, and customer relationship management into a single platform. However, due to budget and resource limitations, the company must carefully evaluate and prioritize this project against other proposed IT initiatives.

Required:

Explain how Man Sdn. Bhd. can evaluate to rank the proposed new Marketing System project using appropriate project evaluation criteria.

(10 marks)

- b. FA Sdn. Bhd. is a retail distribution company operating several branches across Malaysia. Due to business expansion and increasing customer demand, the company plans to upgrade its current information system to improve sales processing, inventory control, and customer service operations.

Although management expects operational improvements from the new system, the finance department highlights that the company must carefully consider the recurring operational costs required to sustain the system after implementation. These ongoing costs may significantly affect the company's long-term financial performance if not properly planned

Required:

Describe the recurring costs that the company must consider when implementing the new information system.

(10 marks)

(Total: 20 marks)

QUESTION 2

- a. CityCourier Bhd. is a logistics and parcel delivery company operating nationwide. Recently, the company has faced operational issues such as delayed deliveries, inaccurate parcel tracking information, inefficient route planning, and poor coordination between branches.

To overcome these challenges, management plans to develop a new Logistics Management Information System to improve delivery tracking, route scheduling, and customer communication. Before developing the system, the company decides to conduct a systems survey to understand current operational issues and system requirements.

Required:

Describe how a systems survey can assist CityCourier Sdn. Bhd. in preparing for the development of its new Logistics Management Information System.

(10 marks)

- b. CoolPlus Medical Centre operates several clinics and plans to introduce a new Patient Appointment and Medical Record System to improve appointment scheduling, patient data management, and service efficiency.

To gather system requirements, management distributes questionnaires to doctors, nurses, administrative staff, and patients. However, some project team members are concerned that relying mainly on questionnaires may produce inaccurate or incomplete information, which could lead to system design problems.

Required:

Evaluate **FIVE (5)** limitations of using questionnaires as the primary information-gathering method for developing the new Patient Appointment and Medical Record System.

(10 marks)

(Total: 20 marks)

QUESTION 3

KidsHome Sdn. Bhd. plans to enhance its business intelligence capability by implementing a new analytical system to support marketing decisions. The current manual process used by the Marketing Department to analyze customer spending habits and forecast future trends is time-consuming and prone to human error. Therefore, management has assigned the Marketing Group to review and improve the existing procedure.

The procedure for the current customer spending analysis process is as follows:

The Marketing Group collects customer transaction data from sales outlets and online platforms. The collected data is submitted to the Customer Spending Analysis System for processing. The system first verifies the completeness and validity of the data using the pending transaction file. If incomplete or incorrect data is detected, it is returned to the respective sales unit for correction.

Once verified, the transaction data is approved by the Marketing Manager before further processing. Approved data is then stored in the customer spending database.

The expenditure data is categorized based on customer segments and product categories. Therefore, spending information is stored in two separate files: the customer segment file and the product category file. These data files are later used to generate customer spending summaries and purchasing trend reports.

The system then produces analytical reports showing customer purchasing patterns and forecasted future spending trends. A copy of these reports is submitted to management to support marketing strategy and business planning decisions.

Finally, the analysis results are shared with respective sales and promotional teams to assist in designing targeted marketing campaigns and promotional activities.

Required:

- a. Illustrate the above process using an Intermediate Data Flow Diagram (DFD) for the Customer Spending Analysis System of KidsHome Sdn. Bhd. (10 marks)
- b. Describe **FIVE (5)** internal control measures that should be implemented in the Customer Spending Analysis System. (10 marks)

(Total: 20 marks)

QUESTION 4

- a. KitaTrade Sdn. Bhd., a medium-sized distribution company, plans to implement a new Sales Management System to replace its outdated manual and semi-computerised processes. The current system causes slow transaction processing, frequent system downtime, and difficulty generating real-time sales reports for management decisions.

To ensure smooth implementation and long-term usability, the company must select the most suitable hardware vendor to support the new system. However, management is uncertain about how to evaluate competing hardware proposals effectively.

The IT committee is therefore tasked to identify and apply proper hardware evaluation criteria before selecting a vendor.

Required:

Describe **FIVE (5)** key hardware evaluation criteria that the company should consider before selecting the most suitable hardware for its new Sales Management system.

(10 marks)

- b. Metro Manufacturing Sdn. Bhd. employs more than 500 workers across several departments. The company currently uses a semi-manual payroll process to manage employee salaries, overtime, allowances, and deductions. However, management faces difficulties in monitoring payroll expenses and employee attendance data because reports are not consistently prepared or readily available when required.

Some payroll reports are generated monthly, while others are only produced upon management request or when payroll discrepancies occur. As a result, salary errors, overtime miscalculations, and unusual payroll expenses are sometimes detected late, causing employee dissatisfaction and operational delays.

To improve payroll accuracy and management control, the company plans to redesign its reporting features in a new Payroll Management Information System.

Required:

Explain **FIVE (5)** types of reports that Metro Manufacturing Sdn. Bhd. should implement in its Payroll Management Information System, with examples of how each report supports payroll control and management decision-making.

(10 marks)

(Total: 20 marks)

QUESTION 5

- a. Fin Technologies Sdn. Bhd., a fintech company, recently developed a new Digital Payment Processing System to support online fund transfers, digital wallet services, and merchant payment transactions. Previously, the company experienced system disruptions due to insufficient system testing, resulting in delayed transactions, incorrect payment processing, and customer complaints. In addition, some transactions were duplicated, account balances were not updated accurately, and system downtime during peak hours caused service interruptions and loss of customer trust. The company also faced difficulties detecting transaction errors early, leading to financial reconciliation problems and increased workload for the support team.

To avoid similar issues, management has decided to conduct thorough testing before launching the new system to ensure it operates correctly under real transaction conditions and can handle high transaction volumes securely and accurately. Furthermore, the company wants to ensure that the system can prevent unauthorized access, process transactions consistently across different platforms, and maintain data accuracy even during heavy usage. Proper testing is also required to minimize operational risks, avoid financial losses, and ensure customer satisfaction when the system is fully implemented.

Required:

Describe **THREE (3)** common forms of system testing that Fin Technologies Sdn. Bhd. should conduct before launching its Digital Payment Processing System to ensure reliable and secure transaction processing.

(10 marks)

- b. PrimeHoldings Sdn. Bhd. uses a Fixed Asset Management System to manage company assets such as machinery, office equipment, vehicles, and IT hardware across several branches. Recently, users have encountered system problems such as incorrect asset depreciation calculations, missing asset records, and delays in updating asset transfer information after assets are moved between departments.

To ensure these issues are handled efficiently, the company has established a formal maintenance request process involving system users, a project manager, a system priority board, and maintenance staff. This structured process helps the organization evaluate maintenance requests, prioritize system corrections, and implement improvements effectively.

Required:

Explain the steps of a maintenance request in an organization to ensure system issues in the Fixed Asset Management System are handled efficiently.

(10 marks)

(Total: 20 marks)

(TOTAL: 100 MARKS)

END OF QUESTION PAPER

