

**FINAL EXAMINATION****BACHELOR OF ACCOUNTANCY (HONOURS)****COURSE : ACCOUNTING INFORMATION SYSTEM****COURSE CODE : AIS3074****DURATION : 3 HOURS****INSTRUCTIONS TO CANDIDATES:**

1. This question paper consists of **FIVE (5)** questions.
2. Answer **ALL** questions.
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 : _____

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LECTURER : _____

SECTION : _____

DO NOT OPEN THIS QUESTION PAPER UNTIL YOU ARE TOLD TO DO SO

This question paper consists of 6 printed pages including the front page

QUESTION 1

- a. Modern organisation depends on Accounting Information Systems (AIS) to improve efficiency and accuracy in processing financial transactions. AIS also helps organisations achieve their strategic objectives.

Required:

Explain **FIVE (5)** benefits of Accounting Information Systems (AIS) to business organisation.

(10 marks)

- b. Technology has transformed traditional accounting processes into computerised systems. Organisation increasingly depend on Accounting Information Systems to improve operational efficiency.

Required:

Discuss **FIVE (5)** impacts on Accounting Information Systems (AIS) that support business operations.

(10 marks)

(Total: 20 marks)

QUESTION 2

- a. Proper documentation supports the design, operation, and evaluation of Accounting Information Systems (AIS). It helps employees understand business procedures and information flows.

Required:

Discuss **FIVE (5)** reasons why documentation techniques are important in Accounting Information Systems (AIS).

(10 marks)

- b. Business activities such as purchasing, production, payroll, sales, and inventory management are processed through different accounting cycles.

Required:

Explain **FIVE (5)** ways Accounting Information Systems (AIS) improves understanding of accounting cycles in business operations.

(10 marks)

(Total: 20 marks)

QUESTION 3

- a. A retail company is implementing a new Accounting Information System (AIS) to improve sales reporting and inventory management. The project manager is responsible for coordinating resources and monitoring project progress.

Required:

Assess **FIVE (5)** project management practices that can contribute to the success of the Accounting Information Systems (AIS) development project.

(10 marks)

- b. The company plans to use a computerised database to store and process accounting information. Before implementation, information about current procedures must be collected and documented.

Required:

Construct **FIVE (5)** fact-finding and documentation activities that can be used to support the development of the new Accounting Information Systems (AIS).

(10 marks)

(Total: 20 marks)

QUESTION 4

- a. Solutions Sdn. Bhd. is implementing a new Accounting Information System (AIS). Management wants to ensure that the implementation phase is completed successfully and accepted by users.

Required:

Illustrate **FIVE (5)** activities that should be performed during the Implementation and Maintenance phases of System Development Life Cycle (SDLC).

(10 marks)

- b. Zen Corporations operates a nationwide retail business and maintains customer, sales, inventory, and supplier information in a centralized database. Recently, management discovered that the database contains duplicate records, inconsistent data entries, and redundant information, resulting in reporting inaccuracies and difficulties in maintaining data integrity. To address these issues, the company plans to redesign its database structure by applying database normalization techniques within its Accounting Information System (AIS).

Required:

Assess **FIVE (5)** benefits of database normalization in Accounting Information Systems (AIS).

(10 marks)

(Total: 20 marks)

QUESTION 5

Space Berhad specialises in the development of satellite communication equipment, remote sensing technologies, and space-data analytics solutions for government agencies and private organizations. Due to the highly technical nature of its operations, the company manages numerous research projects, equipment acquisitions, and service contracts that require careful financial monitoring. To support these activities, the finance department uses a computerised Accounting Information System (AIS) to capture, process, and store financial information.

As Head of Finance, Ms. Rosnah is responsible for ensuring that all project-related revenues, operational expenditures, payroll transactions, and procurement activities are accurately recorded in the accounting system. The information collected is used to prepare financial reports that assist management in evaluating project performance, controlling costs, and assessing the profitability of ongoing operations. These reports also provide important information to investors, funding agencies and other external stakeholders.

Apart from financial reporting responsibilities, the finance department plays an active role in strategic planning and regulatory compliance. Ms. Rosnah works closely with senior executives to develop budgets for future projects, evaluate investment opportunities, and forecast financial performance. She also collaborates with legal and governance teams to ensure full compliance.

During an internal audit, Space Berhad discovered that some employees were involved in unethical practices while handling financial information within the company's computerised Accounting Information System (AIS). Management is concerned that these actions may affect the integrity, confidentiality, and reliability of financial information.

Required:

- a. Explain **FIVE (5)** unethical practices that may occur in the use of a computerised Accounting Information System (AIS) at Space Berhad.
(10 marks)
- b. Propose **FIVE (5)** professional and control-related practices that should be implemented by Space Berhad to promote transparency, accountability, and responsible management of financial information within its computerised Accounting Information System (AIS).
(10 marks)

(Total: 20 marks)

(TOTAL: 100 MARKS)

END OF QUESTION PAPER