



**FINAL EXAMINATION / PEPERIKSAAN AKHIR
SEMESTER 1- SESSION 2016/ 2017
PROGRAM KERJASAMA**

COURSE CODE : DDPW 2163
KOD KURSUS

COURSE NAME : ACCOUNTING INFORMATION SYSTEM /
NAMA KURSUS : SISTEM MAKLUMAT PERAKAUNAN

YEAR / PROGRAMME : 2 / DDPW
TAHUN / PROGRAM

DURATION : 2 HOURS 30 MINUTES / 2 JAM 30 MINIT
TEMPOH

DATE : OCTOBER 2016
TARIKH

INSTRUCTION : Answer all questions in the answer booklet provided.
ARAHAN : [Jawab semua soalan di dalam buku jawapan yang disediakan]

(You are required to write your name and your college's name on your answer script)
(Pelajar dikehendaki menuliskan nama dan nama kolej pada skrip jawapan)

NAME / NAMA PELAJAR	:
I.C NO. / NO. K/PENGENALAN	:
YEAR / COURSE TAHUN / KURSUS	:
COLLEGE'S NAMA NAMA KOLEJ	:
LECTURER'S NAME NAMA PENSYARAH	:

This examination paper consists of ...7... pages including the cover
Kertas soalan ini mengandungi ...7... muka surat termasuk kulit hadapan

Answer **ALL** questions. (*Jawab **SEMUA** soalan*) (100 M)

Part A

Answer **ALL** questions. (*Jawab **SEMUA** soalan*) (30 m)

- Q1. State five (5) reasons for companies to change their system.
(*Nyatakan lima (5) sebab syarikat mengubah sistem mereka.*) (10m)
- Q2. Identify three (3) technologies that can improve efficiency and effectiveness in counting and recording inventories.
(*Kenalpasti tiga (3) teknologi yang boleh memperbaiki kecekapan dan keberkesanan mengira dan merekod inventori*) (3 m)
- Q3. What is the main objective of revenue cycle ?
(*Apakah objektif utama kitaran hasil ?*) (4 m)
- Q4. Identify four (4) key controls to protect confidentiality and privacy. (*Kenalpasti empat (4) kawalan utama untuk melindungi kerahsiaan dan privasi.*) (8m)
- Q5. State three (3) types of security controls. (*Nyatakan tiga (3) jenis kawalan sekuriti.*) (5 m)

Part B

Answer **ALL** questions. (*Jawab SEMUA soalan*)

(70 M)

- Q1. When development efforts are poorly planned, a company must return to a prior phase to correct errors and design flaws. Such process is costly and results in delays, frustration and low morale. Explain five (5) reasons systems development planning is an important step.

(Apabila usaha pembangunan tidak dirancang dengan baik, syarikat terpaksa berpatah balik kepada fasa sebelumnya untuk memperbaiki ralat dan kesilapan dalam rekaan. Proses ini melibatkan kos yang tinggi dan menyebabkan kelewatan, kekecewaan, dan merendahkan moral. Terangkan lima (5) sebab perancangan dalam pembangunan sistem adalah satu langkah yang penting.)

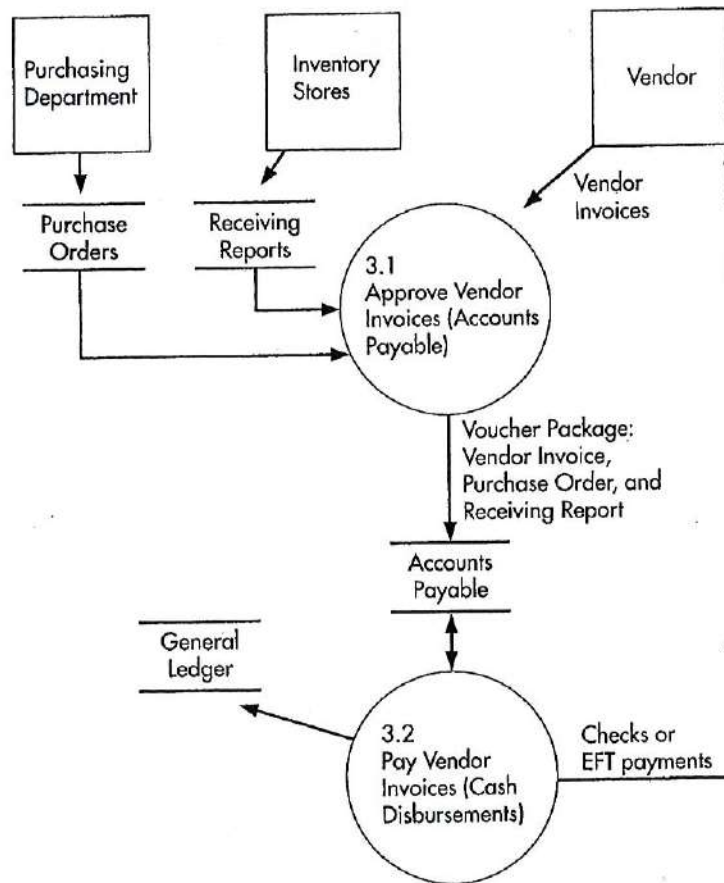
(10 m)

- Q2. When a new or improved system is needed, a survey is undertaken which may take weeks or months, depending on the complexity and scope of the system. Explain five (5) objectives of a systems survey.

(Apabila satu sistem baru atau pembaikan sistem diperlukan, satu tinjauan perlu dilakukan yang mungkin mengambil masa berminggu-minggu atau berbulan-bulan bergantung kepada kesukaran dan skop sistem. Terangkan lima (5) objektif tinjauan sistem.)

(10 m)

- Q3. Based on given Level 1 Data Flow Diagram (DFD) of the pay for good function, write a narrative documentation about the system. (*Berdasarkan Diagram Aliran Data (DFD) Tahap 1 bagi fungsi pembayaran barang yang diberi, tuliskan dokumentasi naratif sistem tersebut.*)



(20 m)

- Q4. Segregation of duties is the most effective control procedure for reducing cash theft. Explain three (3) pairs of duties that should be segregated. (Agihan tugas adalah prosedur kawalan yang paling efektif dalam mengurangkan kecurian tunai. Terangkan tiga (3) pasangan tugas-tugas yang sepatutnya diasingkan.)

(10 m)

- Q5. The loss of system availability can cause significant financial losses, especially if the system affected is essential to e-commerce. Explain how system availability can be disrupted.

(Kehilangan keberadaan sistem boleh menyebabkan kerugian kewangan, terutamanya jika sistem terkesan itu penting kepada e-dagang. Terangkan bagaimana keberadaan sistem boleh diganggu.)

(10 m)

- Q6. Create an access control matrix based on data below.

(Sediakan matrik kawalan capaian berdasarkan data di bawah.)

User (Pegguna)	Privileges (Keistimewaan)
Salesperson (Jurujual)	Read records in the inventory master file (Baca rekod dalam fail induk inventori)
Inventory Control Analyst (Juruanalisa Kawalan Inventori)	Read, create, modify and delete inventory file records (Baca, wujud, ubahsuai dan padam rekod fail inventori)
Payroll Analyst (Juruanalisa Penggajian)	Read, modify payroll file records (Baca, ubahsuai rekod fail penggajian)
Human Resources Manager (Pengurus Sumber Manusia)	Read, create, modify and delete payroll file records (Baca, wujud, ubahsuai dan padam rekod fail penggajian)
Payroll Programmer (Juruprogram Penggajian)	Process payroll records, read payroll file and payroll transactions file records (Proses rekod penggajian, baca rekod fail penggajian dan fail rekod transaksi penggajian)
Inventory Programmer (Juruprogram Inventori)	Process inventory records, read inventory file and inventory transactions file records (Proses rekod inventori, baca rekod fail inventori dan rekod fail transaksi inventori)

Use the following format: *(Gunakan format berikut:)*

System (<i>Pengguna system</i>)	User	? Program	? Program	? File(fail)	? File(fail)	? File(fail)
Salesperson (<i>Jurujual</i>)						
Inventory Analyst (<i>Juruanalisa Kawalan Inventori</i>)	Control					
Payroll Analyst (<i>Juruanalisa Penggajian</i>)						
Human Resources Manager (<i>Pengurus Sumber Manusia</i>)						
Payroll Programmer (<i>Juruprogram Penggajian</i>)						
Inventory Programmer (<i>Juruprogram Inventori</i>)						

(10)

- END OF QUESTIONS / SOALAN TAMAT -