



**UNIVERSITI KUALA LUMPUR
BUSINESS SCHOOL**

**FINAL EXAMINATION
MARCH 2025 SEMESTER**

COURSE CODE	: EAB41103
COURSE NAME	: ACCOUNTING INFORMATION SYSTEM 2
PROGRAMME NAME	: BACHELOR IN ACCOUNTING (HONS)
DATE	: 30 JUNE 2025
TIME	: 2.00 PM – 5.00 PM
DURATION	: 3 HOURS

INSTRUCTIONS TO CANDIDATES

1. Please **CAREFULLY** read the instructions given in the question paper.
 2. This question paper has information printed on both sides of the paper.
 3. This question paper consists of **FOUR (4)** questions.
 4. Answer **ALL** questions.
 5. Please write your answers on the answer booklet provided.
 6. All questions must be answered in **English** (any other language is not allowed).
 7. This question paper must not be removed from the examination hall.
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THERE ARE FIVE (5) PAGES OF QUESTIONS, EXCLUDING THIS PAGE.

(Total: 100 marks)

INSTRUCTION: Answer ALL questions.

Please use the answer booklet provided

Question 1

MEE Autoparts Sdn. Bhd. (MASB) is a manufacturer of automotive components with factory in Puchong, Selangor, Malaysia. The company purchases all parts that make up a vehicle, including engine, transmissions, chassis, electrical and electronic systems, and more.

The purchasing clerk, Haris keeps track of the inventory levels and prepares purchase requisition when purchases are necessary. These are sent to the purchasing agent, who prepares six copies of purchase orders. Two copies are sent to vendor directly, one is placed in an open purchase order file in the purchasing department, and one is used for posting to purchases journal. Each week, the purchasing department clerk prepares a journal voucher from the purchases journal and sends it to the Accounts Payable departments for posting. The Accounts Payable (AP) and the receiving departments also each receive a copy of the purchase order, which is filed temporarily.

The receiving department clerk, Rajasekaran creates five copies of the receiving reports after receiving the inventory. One copy is sent to the raw materials warehouse, and one copy is sent to the AP department. Two copies are sent to the purchasing department, where one is filed and one is used to update inventory records. The final copy is filed in the receiving department with the purchase order and packing slip. Vendors send their invoices to the AP department, where they are used to update the AP subsidiary ledger.

Maria, a cash disbursement clerk in the cash disbursement department, receives the information from the AP department, such as purchase requisition, purchases order, receiving report and invoice. She then prepares and signs cheque for the supplier. After the preparation of the cheques, the supporting documents are sent to the AP department. Each week, Maria prepares journal voucher and sends it to the General Ledger department for posting.

Required:

- (a) Prepare the REA model of the purchase and payment processes. Show the cardinalities.
(15 marks)
 - (b) Distinguish between economic events and support events.
(4 marks)
 - (c) Produce **THREE (3)** examples of each.
(6 marks)
- [25 marks]**

Question 2

Wizz Manufacturing Ltd. is a mid-sized company that produces automotive parts. The company was struggling with inefficiencies due to the use of multiple standalone systems in departments like inventory, sales, human resource (HR), and finance. Data duplication, delayed reporting, and lack of integration were common issues. To address these problems, the company decided to implement an ERP system to integrate all functions into one platform. After evaluating several options, Wizz Manufacturing Ltd. selected Enterprise Resource Planning (ERP) by SAP.

The ERP implementation process was carried out in four well-defined phases as below:

Phase 1: Requirements Analysis and Vendor Selection, the company evaluated its internal processes and identified the need for an integrated system. After thorough market research and analysis, Wizz Manufacturing Ltd. selected SAP ERP due to its comprehensive features and scalability.

Phase 2: System Design and Customization involved tailoring the ERP system to align with Wizz Manufacturing Ltd's specific operational requirements. Custom modules and workflows were developed to suit their manufacturing processes.

Phase 3: Data Migration and Employee Training focused on transferring data from legacy systems into the new ERP system. At the same time, employees across all departments received training to ensure a smooth transition and effective use of the new platform.

Phase 4: Go-live and Post-Implementation Support, the system was launched company-wide. Ongoing support and troubleshooting ensured stability and user confidence in the new system.

Required:

- (a) Assess **FIVE (5)** benefits that Wizz Manufacturing Ltd experience after implementation of the Enterprise Resource Planning (ERP) system.

(10 marks)

- (b) Examine **FIVE (5)** challenges might Wizz Manufacturing Ltd. have faced during the implementation of Enterprise Resource Planning (ERP) system.

(15 marks)

[25 marks]

Question 3

MNO Global Sdn. Bhd. has been using their existing operations system for 15 years and planning a new strategy to cope with current technology and industry competition. The Chief Executive Officer (CEO) has requested the Information Technology & System Department (ITSD) to prepare a formal project proposal for Senior Management's deliberation and approval. Head of ITSD namely Mr. Raymond has been appointed as the Project Manager to prepare the said proposal paper.

Required:

- (a) State **TWO (2)** options that are available in relation to MNO Global Sdn. Bhd.'s situation.

(3 marks)

- (b) Explain **FIVE (5)** feasibility studies that should be evaluated and incorporated in the formal project proposal.

(10 marks)

- (c) Relate the above **TWO (2)** options and the **FIVE (5)** evaluation of feasibility studies.

(10 marks)

- (d) State **TWO (2)** external parties that will be appointed and engaged in one of the available options.

(2 marks)

[25 marks]

Question 4

The One Cent Thief: Season 1 is a Malaysian drama series, streaming on Netflix and airing from October 8, 2022 to November 26, 2022 on Astro Ria, Astro Vinmeen, Astro Shuang Xing and PRIMEtime.

It tells the story of Iman Shah, a bank employee at Bintang Bank who is desperate to pay for his father's treatment and pay off his father's debt to an illegal debt collector. Using his ingenuity, he hacked Bintang Bank's security system to steal one cent from every bank customer's account and managed to obtain a large sum of money.

The weaknesses from Bintang Bank side that we can conclude from the story are:

- i. Hiring process of Bintang Bank has lack of background check of employee knowledge
- ii. The security over confidential material and files in server room need to improve
- iii. Lack of adequate password control where Intan (Head of Cybersecurity Department) uses a reusable password system. Once Iman obtained the necessary password, he was able to access the system and play many roles to perpetrate his frauds.
- iv. Lack of adequate application control for recurring and frequent transactions
- v. Lack of security software Iman Shah was able to successfully install malware that went undetected

Required:

- (a) Develop **TWO (2)** controls for each of the above **FIVE (5)** weaknesses to reduce the risk of fraud.

(10 marks)

- (b) Malware refers to any intrusive software developed by cybercriminals to steal data and damage the computer systems. Mechanism for spreading malware include e-mail attachments, downloading of public domain programs from the internet and using illegal bootleg software. Briefly explain the following malware:

- i. Worm

(5 marks)

ii. Back Door

(5 marks)

iii. Trojan Horse

(5 marks)

[25 marks]

END OF QUESTION PAPER