



**UNIVERSITI KUALA LUMPUR
BUSINESS SCHOOL**

**FINAL EXAMINATION
MARCH 2025 SEMESTER**

COURSE CODE : EAB11902
COURSE NAME : BASIC COMPUTERISED ACCOUNTING
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 FOUR (4) PAGES OF QUESTIONS, EXCLUDING THIS PAGE.

(Total: 100 marks)

INSTRUCTION: Answer ALL questions.

Please use the answer booklet provided

Question 1

- (a) Accounting Information System (AIS) is a system that collects, records, stores, and processes data to produce information for decision makers. It includes people, procedures and instructions, data, software, information technology infrastructure and internal controls and security measures.

Required:

Discuss **FOUR (4)** ways on how AIS can improve decision-making in an organization. Provide a specific example to illustrate your answer.

(10 marks)

- (b) Customers have reported that products sold by a prestigious brand in retail shops across China were counterfeit, leading to a loss of trust and a shift in consumer preference toward purchasing from stores in Europe, Hong Kong, or Macau. An investigation revealed that retail staff had been swapping genuine products with counterfeit ones—selling the fake items to retail customers and distributing the authentic goods through personal channels.

Required:

Based on the case above, identify **FOUR (4)** recommended practical internal controls that the company can implement to avoid similar incidents in the future.

(10 marks)

[20 marks]

Question 2

Aero Bike Sdn. Bhd. is a bicycle manufacturing firm founded in 2000 that currently employs 126 people. Each bicycle is tailored to a rider based on a number of different measurements, including height, weight, inseam and arm length. Accordingly, Aero Bike purchases from a cast of hundreds of suppliers, chosen for their commitment to quality and reliability. Demand for Aero Bike's cycles has grown exponentially in recent years. Your firm has been hired as an outside consultant to suggest improvements in the company's accounting procedures. The following paragraphs describe the company's expenditure cycle.

A clerk in the department monitors inventory levels from his personal computer (PC), which is linked to the inventory subsidiary ledger. Once a part needs to be replenished, he creates three hard copies of purchase order. One copy is mailed to the vendor, second copy of the purchase order is sent to the warehouse, and the third copy is filed in the purchasing department.

Typically, within 3-5 business days, the warehouse receives the ordered parts and the packing slip from the vendor, which the warehouse clerk reconciles with the second copy of the purchase order. Once the reconciliation is complete, the warehouse clerk prepares a four-part hard copy of receiving report stating the quantity and condition of the items received. One copy of the receiving report is sent to the general ledger department to update the general ledger. The second copy of the receiving report is sent to record accounts payable subsidiary ledger and the third copy is sent to update the inventory subsidiary ledger. The last copy is filed in the department. Within a week, the mail room receives the supplier's invoice, which is immediately sent to the accounts payable department. The accounts payable clerk reconciles the invoice with the receiving report and then records a liability in the accounts payable subsidiary ledger from the department PC.

Required:

- (a) Prepare level-0 Data Flow Diagram (DFD) for the Aero Bike Sdn Bhd.

(26 marks)

- (b) Differentiate between DFD and Flowchart.

(4 marks)

[30 marks]

Question 3

StarLite Electronics is a company that sells electronic gadgets to retail stores across the country. The company follows a credit sales system and uses a manual and computerized mix of processes.

Here's how their revenue cycle works:

- Customers send purchase orders by email or fax.
- The Sales Department reviews the order and creates a sales order.
- The Credit Department checks the customer's credit approval status before confirming the order.
- Once approved, the Warehouse picks and packs the goods based on the picking ticket and packing slip generated from the system.
- The Shipping Department prepares a bill of lading and sends the goods.
- After shipment, the Billing Department prepares a sales invoice and sends it to the customer.
- Accounts Receivable updates the accounts receivable ledger.
- Payment is received later by check or electronic transfer, and a remittance advice is attached with the payment.
- The Cashier deposits payments into the bank and updates the cash receipts journal.

Recently, the management noticed delays in order processing and errors in billing. They suspect that the documentation and controls in the revenue cycle are not properly followed.

Required:

- (a) Identify **TEN (10)** documents involved in StarLite Electronics' revenue cycle process.
(5 marks)
- (b) List **NINE (9)** key entities involved at each stage of the revenue cycle.
(5 marks)
- (c) Using a table, match each of the documents identified above to the entity responsible for creating or using it.

(10 marks)

[20 marks]

Question 4

EcoFresh Grocers is a supermarket chain that buys fresh produce, meat, and packaged foods from various local and international suppliers.

Their expenditure cycle operates as follows:

- Department Managers (e.g., Produce, Dairy) monitor stock levels and manually send a purchase requisition to the Purchasing Department when inventory drops below the reorder point.
- The Purchasing Department evaluates different suppliers, selects the best offer, and issues a purchase order.
- Suppliers deliver goods along with a delivery note and packing slip.
- The Receiving Department inspects the goods, checks quality and quantity, and prepares a receiving report.
- Goods that pass inspection are moved to the store; rejected goods are recorded in a rejection report and returned to the supplier.
- The Accounts Payable Department waits to receive the supplier's invoice.
- Payments are made based on the matching of the purchase order, receiving report, and supplier invoice (three-way match).
- The Cashier processes the payments and updates the cash disbursements journal.

Recently, EcoFresh has experienced issues like overpayments, late payments to suppliers, and disputes about goods returned. You are hired to identify the causes for the problems persist.

Required:

- (a) Identify **EIGHT (8)** documents involved in EcoFresh Grocers' expenditure cycle. (5 marks)
- (b) List **SEVEN (7)** key entities involved at each stage of the expenditure cycle. (5 Marks)
- (c) Using a table, match each of the documents identified above to the entity responsible for creating or using it. (10 marks)
- (d) Suggest **FIVE (5)** possible causes for the overpayments, late payments, and disputes. (10 marks)

[30 marks]**END OF EXAMINATION PAPER**