



**UNIVERSITI KUALA LUMPUR
BUSINESS SCHOOL**

**FINAL EXAMINATION
OCTOBER 2025 SEMESTER**

COURSE CODE	: EAB20804
COURSE NAME	: ACCOUNTING INFORMATION SYSTEM
PROGRAMME NAME	: BACHELOR IN ACCOUNTING (HONS)
DATE	: 24 JANUARY 2026
TIME	: 9.00 AM – 12.00PM
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

- (a) Safira Textiles Sdn. Bhd. recently completed a risk assessment exercise and identified several operational and financial risks. Management now needs to determine appropriate actions to address each risk. Describe **FOUR (4)** possible risk responses that Safira Textiles may consider when deciding how to manage these risks. Provide your answer in accordance with the COSO Internal Control – Integrated Framework.

(8 marks)

- (b) Aurora FurniTech Bhd is Malaysia's major producer of modular office furniture and home workstation systems. The Aurora FurniTech main manufacturing plant, located in Bukit Rambai, Melaka, has been operating since 2003. In recent years, the company has been facing challenges in production planning and operations, which may contribute to lower production cycle efficiency. To maintain long-term competitiveness in the market, Aurora FurniTech is now working to strengthen internal control over the production cycle, particularly in the areas of production planning and operations.

The raw materials used to produce modular furniture include engineered wood, aluminum frames, and laminated panels. Each batch of engineered wood and aluminum frames has a barcode, but the laminated panels are monitored manually through batch cards. The master production schedule and open production orders are reviewed daily by Razi, a clerk in the raw materials department, who has sole discretion in determining which items should be issued for production.

Each worker on the production floor has a personal workstation equipped with cutting tools, fastening equipment, and an assembly machine. Every time a worker uses a machine, he must scan his employee card, which contains details about that worker. When the worker's card is scanned, the system pairs the worker's information with the product being produced, and the time taken to complete each unit is recorded.

The barcode on the engineered wood and aluminum frames is scanned whenever the production worker uses the raw materials, while laminated panels are recorded manually on a usage sheet at each station. When a product is completed, it is packaged, and the final

workstation controlled by a production worker prints a product barcode, which is attached to the packaging. The finished goods are then transported to the warehouse, where distribution takes place.

The master production schedule, which indicates the models and quantities to be produced for the coming week, is prepared by the production planning department using current inventory levels and sales forecasts. The production order preparation system accesses both the master production schedule and the operations list. These documents are stored in the production database and are used to generate production orders for each product. Every new production order must be added to the open production order master file, which is saved on the company server.

Required:

- i. Describe **THREE (3)** weaknesses in the production planning and operation that Aurora FurniTech Bhd have encountered.
(6 marks)
- ii. Suggest **THREE (3)** control procedures that Aurora FurniTech Bhd should incorporate into production planning and operations.
(6 marks)
[20 marks]

Question 2

The objective of system analysis is to understand the proposed project, ensure that it will support business requirements and build solid foundation for system development.

Required:

- (a) List any **FIVE (5)** skills relevant to system analysis.
(5 marks)
- (b) Joint Application Development (JAD) is a collaborative methodology that involves clients and end-users in workshops to define software requirements and design system. Identify any **FIVE (5)** Joint Application Development (JAD) participants and discuss their roles.

(10 marks)

- (c) Rapid Application Development (RAD) is a software development technology that prioritized fast prototyping, interactive development and users feedback over traditional, rigid planning. Elaborate **FIVE (5)** benefits of Rapid Application Development (RAD).

(10 marks)

[25 marks]**Question 3**

Asyraf owns a specialty retail store called EcoTrend Living, which sells eco-friendly household products, reusable items, and sustainable decor. Due to increasing competition and demand for online shopping, she plans to develop a new online ordering and delivery system to expand her customer base beyond walk-in shoppers.

To successfully implement the system, Asyraf must ensure that his employees, especially those in the customer service and sales unit, are retrained. Table 1 below outlines the tasks required during the system development process for the new online retail system.

Table 1: Tasks planned for new Point of Sales System

Task	Description	Predecessor	Weeks
A	Interview department managers	-	6
B	Interview staff in Customer Service Unit	-	3
C	Design input prototype	B	2
D	Design output prototype	A, C	3
E	Write use cases	D	4
F	Record staff feedback on prototypes	D	2
G	Develop system	E, F	5
H	Train Customer Service staff	G	3

Required:

- a) Develop a PERT Network Diagram. (16 marks)
- b) Using the answer in (a) above, calculate the duration for each path and identify which one is the critical path.

(6 marks)

- c) Suggest the activities that could be delayed which would not affect the overall time.
(3 marks)
- d) Discuss **THREE (3)** responsibilities of accountant in Accounting Information System development.

(6 marks)

[31 marks]

Question 4

UniBooks Sdn. Bhd., a Malaysian organisation that supplies academic textbooks and online learning materials to universities nationwide, has experienced a significant increase in business transactions following rapid growth in customer demand. To enhance operational efficiency and reduce processing errors, the management has decided to replace the existing manual ordering system with a newly developed Online Book Ordering and Inventory System (OBOIS).

At present, the project has completed both the planning and system design phases and has progressed to the system implementation stage. The development team has finalised the coding of all essential modules, and the system has undergone several levels of testing, including unit testing, system testing, and user acceptance testing involving selected employees. Minor defects detected during the testing stage have been rectified accordingly.

The next major task is to determine the most suitable system changeover method. The information technology (IT) manager is evaluating four available approaches: direct operation, parallel operation, pilot operation, and phased operation. As the company is currently operating during its peak ordering season, management is highly concerned about the risk of operational interruptions. Hence, the changeover method must minimise disruptions while maintaining reasonable implementation costs.

Prior to system rollout, a comprehensive data conversion process is required. This process involves migrating customer profiles, inventory records, supplier databases, and historical transaction data from the legacy system to OBOIS. Additionally, the IT team is preparing detailed documentation, including user manuals, system operation manuals, and troubleshooting guides, to support internal system usage.

To ensure that employees are well equipped to operate the new system, a training plan has been developed for sales personnel, warehouse staff, and customer service officers. Post-implementation, UniBooks intends to adopt a structured maintenance strategy, comprising corrective, adaptive, perfective, and preventive maintenance activities.

Finally, the organisation acknowledges the importance of safeguarding business continuity. Therefore, a robust backup and recovery plan will be put in place to protect critical business data in the event of system failure.

Required:

- (a) Explain **TWO (2)** suitable changeover methods for OBOIS. (6 marks)
- (b) Discuss **THREE (3)** challenges the IT team may face during this process. (6 marks)
- (c) Differentiate **FOUR (4)** types of maintenance mentioned in the case study. Provide **ONE (1)** example of each. (12 marks)
[24 marks]

END OF QUESTION PAPER