



**UNIVERSITI KUALA LUMPUR
BUSINESS SCHOOL**

**FINAL EXAMINATION
OCTOBER 2025 SEMESTER**

COURSE CODE : EAB11902
COURSE NAME : BASIC COMPUTERIZED ACCOUNTING
PROGRAMME NAME : BACHELOR IN ACCOUNTING (HONS)
DATE : 31 JANUARY 2026
TIME : 02:00PM - 05:00PM
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) Enterprise resource planning (ERP) systems is a systems that integrate all aspects of an organisation's activities such as accounting, finance, marketing, human resources, manufacturing, inventory management into one system. An ERP system is modularised; companies can purchase the individual modules that meet their specific needs. An ERP facilitates information flow among the company's various business functions and manages communications with outside stakeholders.

Required:

Briefly explain **THREE (3)** advantages and **THREE (3)** disadvantages of using an ERP system with a centralised database.

(12 marks)

- (b) A computer programmer at a bank designed and ran a special program that altered customer account balances by removing decimal points. For instance, a customer's account balance would change from RM23,456.78 to RM23,456. The programmer then diverted the removed decimal amounts to his own account. By doing this monthly, he illegally earned thousands of dollars by simply running the program.

Required:

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

(8 marks)

[20 marks]

Question 2

Citarasa Kreatif (CK) is a retailer of arts and craft supplies such as brush, clay, paint and coloured papers in Seremban. It operates a single retail store at Seremban 2 and online store. It has extensive catalogue sales on account to school, corporate and government agency customers. Retail customers pay with cash, cheque, or credit card at the time of the sale.

The sales department clerk receives hardcopy customer orders and manually prepares a six-part hardcopy sales order. Copies of the sales order are distributed to various departments as follows: copies 1, 2, and 3 go to the shipping department, and copies 4, 5, and 6 are sent to the billing department where they are temporarily filed by the billing clerk.

Upon receipt of the sales order copies, the shipping clerk picks the goods from the warehouse shelves and ships them to the customer. The clerk sends Copy 1 of the sales order along with the goods to the customer. Copy 2 is sent to the billing department and Copy 3 is filed in the shipping department.

When the billing clerk receives Copy 2 from the warehouse, she pulls the other copies from the temporary file and completes the documents by adding prices, taxes, and freight charges. Then, using the department PC, the billing clerk records the sale in the digital sales journal, sends Copy 4 (customer bill) to the customer, and sends Copies 5 and 6 to the account receivable (AR) and inventory control departments, respectively.

Upon receipt of the documents from the billing clerk, the AR and inventory control clerks post the transactions to the AR subsidiary and inventory subsidiary ledgers, respectively, using their department PCs. Each clerk then files the respective sales order copies in the department.

On the payment due date, the customer sends cheque for the full amount and a copy of the remittance advice to the company. These documents are received by the mailroom clerk who distributes them as follows:

1. The cheque goes to the cash receipts clerk, who manually records it in the hardcopy cash receipts journal and prepares two deposit slip. One deposit slip and the cheque are sent to the bank; the other deposit slips is filed in the cash receipts department.
2. The remittance advice is sent to the AR clerk, who posts to the digital subsidiary accounts and then files the document.

Required:

- (a) Illustrate a context diagram for Citarasa Kreatif. (8 marks)
- (b) Illustrate a level 0 Data Flow Diagram (DFD) to show the processes and document flows for Citarasa Kreatif. (16 marks)
- (c) Differentiate between DFD and Flowchart. (6 marks)
- [30 marks]**

Question 3

UrbanTrend Clothing is a fashion retailer specialising in online sales. Customers place orders through the company's website.

Here's how UrbanTrend's revenue cycle operates:

- Customers place orders through an online order form, which automatically generates a sales order.
- The system checks the inventory availability immediately. If the stock is sufficient, the order is confirmed. Otherwise, a backorder notice is generated.
- Approved sales orders are forwarded to the warehouse, where staff prepare goods based on an electronic picking list.
- Goods are packaged along with a packing slip and handed to the courier service.
- A shipping confirmation is sent electronically to the customer.
- The billing department automatically generates a sales invoice from the sales order information.
- The customer pays by credit card or online transfer through a secure payment gateway, and the payment record is linked to the system.
- Receipts are matched against open invoices by the accounts receivable clerk.
- Monthly, the finance department generates an aged accounts receivable report to monitor outstanding balances.

Required:

- (a) Identify **TEN (10)** documents involved in UrbanTrend Clothing's revenue cycle. (5 marks)
- (b) Identify any **FIVE (5)** key entities/departments involved at each stage of the revenue cycle. (5 marks)
- (c) Using a table, match each of the documents identified above to the department/entity responsible for creating or using it. (10 marks)

[20 marks]

Question 4

BrightVision Furniture manufactures and sells office furniture. The company purchases raw materials like wood, fabric, and metal parts from various suppliers.

Their expenditure cycle works like this:

- The production department identifies the need for materials and sends a purchase requisition to the purchasing department.
- The purchasing department selects approved suppliers and prepares a purchase order.
- The supplier delivers the goods along with a receiving report and a packing slip.
- The receiving department inspects the goods and prepares a receiving report.
- The supplier sends a vendor invoice separately to the accounts payable department.
- The accounts payable department matches the purchase order, receiving report, and invoice (the "three-way match") before approving payment.
- The cashier then issues a payment via check or electronic transfer and records it in the cash disbursements journal.

Recently, management discovered payment delays and discrepancies between orders and received goods. They believe weak documentation and control practices are to blame.

Required:

- (a) Identify any **FIVE (5)** documents involved in BrightVision Furniture's expenditure cycle. (5 marks)
- (b) List any **FIVE (5)** 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 payment delays and discrepancies. (10 marks)
- [30 marks]**

END OF EXAMINATION PAPER