CONFIDENTIAL

UNIVERSITI KUALA LUMPUR
BUSINESS SCHOOL

FINAL EXAMINATION
MARCH 2026 SEMESTER

COURSE CODE	:	EAB11902
COURSE NAME	:	BASIC COMPUTERISED ACCOUNTING
PROGRAMME NAME	:	BACHELOR IN ACCOUNTING (HONS)
DATE	:	20 JUNE 2026
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.**

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

RoboCraft Automation Sdn. Bhd. is a medium-sized company in Penang, Malaysia, specializing in designing, assembling, and selling custom-built industrial and service robots to manufacturing firms and research institutions, and has grown steadily due to rising demand for automation and smart factory solutions. However, its accounting processes are still largely manual, relying on spreadsheets for transactions, invoicing, and customer payment tracking, which leads to errors, delays in reporting, and inefficiencies in sales and collections. To improve operations, the management plans to implement a computerized Accounting Information System (AIS) to automate the sales and collection process.

In the proposed AIS, customers will place orders through an online portal or by submitting a purchase order form. The sales clerk will verify product configuration and component availability in the inventory system before confirming the order. Once confirmed, the system will generate a sales order and invoice while updating inventory records automatically. Payments made via cash, cheque, or bank transfer will be recorded and used to update the accounts receivable balance in real time. At the end of each day, the system will generate key management reports such as the Daily Sales Report, Accounts Receivable Aging Report, and Cash Collection Summary to support decision-making.

Required:

Based on the findings above, you are required to:

(a) Prepare a context diagram for the sales and collection system.

(12 marks)

(b) Prepare a level-0 data flow diagram for the sales and collection system.

(14 marks)

(c) Explain **TWO (2)** importance of using a Data Flow Diagram (DFD) in system development for an Accounting Information System (AIS).

(4 marks)

[30 marks]

Question 2

The revenue cycle is the process through which an organisation records, processes, and manages transactions related to the sale of goods or services and the collection of payments from customers. It typically involves activities such as receiving customer orders, checking inventory availability, delivering goods or services, issuing invoices, recording sales transactions, and collecting cash or credit payments. A well-designed revenue cycle supported by proper internal controls and an efficient accounting information system helps ensure accurate recording of revenue, timely collection of receivables, reduced risk of errors or fraud, and improved overall financial reporting and decision-making.

Required:

(a) Describe computerised accounting in the context of the revenue and sales cycle with example.

(5 marks)

(b) Discuss **FIVE (5)** main features and components of computerised accounting system for revenue and sales cycle.

(10 marks)

(c) List **FIVE (5)** steps in a Computerised Revenue and Sales Cycle.

(5 marks)

[20 marks]

Question 3

EduPro Digital Services Sdn. Bhd. is a technology solutions provider specializing in digital training, system support, and cloud-based services for higher education institutions. In early 2024, the Student Development Office requested a Data Analytics Workshop for student leaders. A Digital Service Request Form (DSRF) was initiated through the company's integrated accounting system and submitted to the Procurement Department for review. Upon approval, the Procurement Officer evaluated several registered vendors before selecting a certified training consultant. A Service Engagement Order (SEO) was then issued to formalize the agreement.

During the workshop implementation, the Training Coordination Unit monitored progress and documented the outcomes in a Training Completion Record (TCR) within the system. However, due to scheduling conflicts, there were minor delays in updating the completion status. Subsequently, the vendor submitted a Billing Statement, which was forwarded to the Finance Department. During verification, discrepancies were found between the approved service scope and the billed amount. This caused delays in processing payment.

After resolving the discrepancies, a Disbursement Authorization Form (DAF) was prepared and approved before payment was executed via the company's online banking system. EduPro Digital Services Sdn. Bhd. relies on a computerised accounting system with embedded internal controls, including automated validation checks, audit trails, and role-based access permissions.

Required:

(a) State **FIVE (5)** types of documents that are typically used throughout the expenditure cycle.

(5 marks)

(b) List **FIVE (5)** key entities involved at each stage of the expenditure cycle.

(5 marks)

(c) Construct a table that links each document identified in part (a) with the relevant party responsible for preparing or handling it.

(10 marks)

(d) Explain **FIVE (5)** factors that could contribute to delays in payment processing and inconsistencies in transaction records.

(10 marks)

[30 marks]

Question 4

(a) In today's digital business environment, many organizations are adopting advanced technologies such as Artificial Intelligence (AI) and Data Analytics within their Accounting Information Systems (AIS) to improve the quality of managerial decision-making. The decision-making process in an organization involves identifying business problems, collecting and analysing relevant data, considering different alternatives, choosing the most appropriate solution, and carrying out the selected action effectively.

The integration of AI and Data Analytics enables organizations to process large amounts of information more efficiently, reduce risks and uncertainties, and provide accurate information at the right time. These technologies also help management evaluate previous business decisions, identify unusual trends or operational issues, and respond quickly to changing business conditions. As a result, organizations can improve productivity, strengthen internal operations, and achieve better strategic and financial performance in a highly competitive market.

Required:

i. Differentiate **ONE (1)** characteristic between Artificial Intelligence (AI) and Data Analytics.

(4 marks)

ii. Describe **THREE (3)** benefits of integrating AI and Data Analytics into an Accounting Information System (AIS).

(6 marks)

(b) Nadia is a Finance Manager at Bright Star Trading Sdn. Bhd. who uses data analytics software to review payment transactions and recently discovered several payments made to an unfamiliar supplier. Further investigation revealed that the supplier did not actually exist and that an accounts payable officer had created a fictitious vendor account, submitted fake invoices for office supplies, and ensured the payments were approved and transferred into the employee's personal bank account over several months without detection.

Required:

Based on the case above, explain **FIVE (5)** practical internal control procedures that the company could implement to mitigate the risk of fictitious supplier fraud.

(10 marks)

[20 marks]

END OF EXAMINATION PAPER