

---

UNIVERSITI SAINS MALAYSIA

Second Semester Examination  
Academic Session 2004/2005

March 2005

**ACW 281/ACP 231 - Accounting Information System**  
**[Sistem Maklumat Perakaunan]**

Duration: 3 hours  
[Masa : 3 jam]

---

Please check that this examination paper consists of THIRTEEN pages of printed material before you begin the examination.

*[Sila pastikan bahawa kertas peperiksaan ini mengandungi TIGA BELAS surat yang bercetak sebelum anda memulakan peperiksaan ini.]*

**Instruction:** Answer **ALL** questions. This examination paper **MUST BE RETURNED** together with the answer scripts.

**Arahan:** Jawab **SEMUA** soalan. Kertas soalan ini **MESTI DISERAHKAN KEMBALI** bersama-sama dengan buku jawapan].

Question 1 (20 marks)

Surplus Sdn. Bhd. (Surplus) manufactures a variety of parts for Proton cars. Surplus primary customers are Proton Sdn Bhd, Perodua Sdn Bhd, Nissan Sdn. Bhd., KIA Sdn. Bhd. and Toyota Sdn. Bhd. All of its clients' plants are situated in Shah Alam. Billings to Proton and Perodua are mailed to their head office in Shah Alam. Billings to the other clients are mailed to their head office in Tokyo and South Korea.

Mr. Tan, the managing director of Surplus is concerned with the steady losses of its market share over the last three months. Furthermore, cash flow is getting tight and payment to vendors is becoming a problem. As a result, Surplus had to increase short term borrowings.

Tony, the marketing manager explained that the loss in market share was due to competitors offering a much lower price and faster delivery services. When Mr. Tan asked for further elaboration, Tony showed the price comparison between Suplus and the competitors. The difference is marginal. Furthermore, the competitors used a much lower quality and quantity of chemical supplies applied on the finished products. Surplus applied a higher quality chemical on its finished products. Surplus received orders from its clients via e-mail, and changes about the orders came in over the phone. Some orders that were made over the phone or email did not have a valid purchase order number (PO) from the customer. "So, what are you doing about it?" asked Mr Tan. Tony said he had requested from the customer, but there is no reply from them.

En. Ali, the store manager informed Mr. Tan that he is facing problems with their inventory systems. Data in the information system does not match the physical. "We are not able to meet the deliveries due to wrong information on the system. Quantity is misleading and server is almost always down. The Inventory System is not helping us.", said En. Ali, putting the blame on MIS Department. Mr. Chong, the MIS manager said that the errors were due to wrong inputs by the data entry clerk at production department and store department. En. Ahmad, the production manager responded that his clerks are always complaining that the server is always down. At the same time, physical units of finished products have to be delivered to the customer. Finished inventory had to be moved to Shipping Department and shipped to customers without updating the system. Delivery orders (DO) were prepared manually. As such, there is a difference between physical quantity and system quantity. En. Ali said his clerks have to wait two to three days before the server is up again. DO prepared manually are prone to errors, and sometimes his clerks forgot to update the inventory system when it is online again. "What about input errors on quantity and wrong item numbers used in your transactions in both of your departments?", asked Mr. Chong. En. Ahmad responded, "When data entry are left idle for a few days, they are prone to input errors because there are so many different types of item numbers needed to be keyed in within a short time frame. Anyway, the issues are being addressed currently". Mr. Tan wants En. Ali, En. Ahmad and Mr. Chong to resolve the accuracy and idle time issues as soon as possible.

Mr. Tan then asked Lucy, the financial controller, why the aging report is showing an increase over the last six months. Lucy could not explain why there is a significant increase in the aging schedule. Furthermore, the rate of past due customers more than 120 days has increased by thirty percent over the last three months. Also, a few of Surplus local clients, namely, Mayang Manufacturing Sdn Bhd, and Howell Engineering Sdn Bhd had been declared bankrupt, and Lucy is not aware of the latest development. Tony

questioned why some deliveries made two months ago to Proton and Perodua were not billed yet. Lucy said that if Finance Department did not receive the appropriate documentation for delivery, how can they bill the clients. En Ali said, "You should check the system for daily deliveries". Lucy answered, "You just said that your clerks forgot to update the delivered quantities, how can I trust the system's delivery numbers. It is not accurate." En Ali responded, "At least, those quantities updated in the system are quantities that have been delivered. You can check if invoices have been raised. As for the remaining DO's, we will address them as soon as possible".

Mr. Tan was frustrated with the explanation given. He has invited you to the meeting so that you can have a first hand view of the issues discussed. Mr Tan has asked you to assist him to resolve the above issues.

**Required:**

- (i) Discuss with Mr. Tan the required business activities that should have been applied as listed in the Revenue Cycle and elaborate how each of these activities can help resolve the issues faced by Surplus. [ 10 marks ]
- (ii) Explain to Mr. Tan the various threats that can exist, if the above issues are not controlled and how would you address each of the threats. [ 10 marks ]

Soalan 1 (20 markah)

*Surplus Sdn Bhd (Surplus) mengeluarkan pelbagai alat gantian untuk kereta Proton. Pelanggan utama Surplus ialah Proton Sdn Bhd, Perodua Sdn Bhd, Nissan Sdn Bhd, KIA Sdn Bhd dan Toyota Sdn Bhd. Kesemua pelanggannya terletak di sekitar Shah Alam. Bil-bil kepada Proton dan Perodua diposkan ke ibupejabat di Shah Alam. Bil-bil kepada pelanggan lain diposkan ke ibupejabat di Tokyo dan Korea Selatan.*

*En. Tan, pengarah urusan Surplus bimbang perihal kehilangan pasarannya secara beransur-ansur sejak tiga bulan kebelakangan ini. Lanjutan dari itu, aliran tunai semakin berkurangan dan pembayaran kepada pembekal bermasalah. Akibatnya, Surplus terpaksa meningkatkan pinjaman jangka pendek.*

*Tony, pengurus pemasaran Surplus, menerangkan kehilangan pasaran adalah disebabkan oleh pesaing menawar harga yang lebih murah dan penghantaran yang lebih cepat. Apabila En. Tan meminta penjelasan yang lebih lengkap, Tony menunjukkan perbandingan harga antara Surplus dengan pesaing. Perbezaannya tidaklah ketara. Selain dari itu, pesaing menggunakan kualiti dan kuantiti bahan kimia yang lebih rendah ke atas produknya. Surplus menerima pesanan dari pelanggannya melalui e-mail, dan penukaran pesanan melalui telefon. Sebahagian dari pesanan yang dibuat melalui telefon atau e-mail tidak mempunyai nombor pesanan yang sah dari pelanggan. "Jadi apa yang kamu buat mengenainya?", tanya En Tan. Tony berkata bahawa dia telah meminta dari pelanggan, tetapi tiada jawapan dari mereka.*

*En Ali, pengurus stor memberitahu En Tan bahawa dia sedang menghadapi masalah dengan sistem inventori. Data di dalam sistem inventori tidak sama dengan jumlah fizikal. "Kami tidak dapat memenuhi penghantaran disebabkan kesilapan data dalam sistem. Kuantiti mengelirukan dan "server" acapkali tidak berfungsi dengan baik. Sistem Inventori tidak membantu kami", kata En Ali, cuba menyalahkan Jabatan MIS. En Chong, pengurus MIS berkata, kesilapan itu berpunca dari kesilapan memasukkan data oleh kerani di Jabatan Pengeluaran dan Stor. En Ahmad, pengurus pengeluaran menerangkan bahawa keraninya kerap kali merungut tentang "server" yang selalu tidak berfungsi. Pada masa yang sama, unit fizikal produk siap ini perlu dihantar kepada pelanggan. Produk siap terpaksa dialihkan ke Jabatan Penghantaran untuk dihantar kepada pelanggan tanpa mengemaskini sistem. Nota penghantaran (DO) disediakan secara manual. En Ali berkata, keraninya terpaksa menunggu dua atau tiga hari sebelum "server" berfungsi semula. DO yang disediakan secara manual terdedah kepada kesilapan, dan kadangkala keraninya terlupa mengemaskini sistem inventori bila sistem berfungsi semula. "Bagaimana pula dengan kesilapan memasukkan kuantiti dan nombor item yang dibuat di kedua jabatan kamu?", tanya En Chong. En Ahmad menjawab, "Apabila kemasukan data tidak bergerak selama beberapa hari, mereka terdedah kepada kesilapan kemasukan data sebab terdapat terlalu banyak jenis nombor item dan data yang perlu dimasukkan dalam tempoh masa yang singkat. Walau bagaimanapun, masalah itu sedang diatasi sekarang". En Tan mahukan En Ali, En Ahmad dan En Chong mengatasi masalah ketepatan data dan kelengahan masa dengan segera.*

*En Tan bertanya kepada Lucy, pengawal kewangan, kenapa jadual perumuran semakin meningkat dalam enam bulan kebelakangan ini. Lucy tidak boleh menjelaskan mengapa ada penambahan signifikan di dalam jadual perumuran. Disamping itu, purata umuran pelanggan yang melebihi 120 hari meningkat sebanyak tiga puluh peratus dalam masa tiga bulan yang lepas. Tambahan pula, beberapa pelanggan tempatan Surplus, iaitu, Mayang Manufacturing Sdn Bhd, dan Howell Engineering Sdn Bhd telah diistihar muflis, dan Lucy tidak prihatin terhadap perkembangan terkini. Tony pula mempersoalkan kenapa sesetengah penghantaran yang dibuat dua bulan yang lalu kepada Proton dan Perodua masih belum diinboiskan. Lucy menjawab bahawa Jabatan Kewangan tidak menerima dokumen penghantaran yang sepatutnya, jadi bagaimana Jabatan Kewangan hendak menginboiskan pelanggan tersebut. En Ali berkata, "Kamu sepatutnya menyemak jumlah penghantaran di dalam sistem". Lucy menjawab, "Tadi kamu mengatakan bahawa kerani kamu sendiri terlupa mengemaskini jumlah penghantaran, jadi bagaimana saya nak mempercayai kuantiti penghantaran di dalam system tersebut. Ia tidak tepat". En Ali menjawab, "Sekurang-kurangnya, kuantiti yang telah dimasukkan di dalam sistem telah dihantar kepada pelanggan. Kamu boleh periksa sama ada inbois telah dikeluarkan bagi penghantaran tersebut. Baki DO yang lain, kami akan kemaskinikan di dalam sistem dengan seberapa segera".*

*En Tan amat kecewa dengan penerangan yang diberikan. Beliau telah menjemput anda ke mesyuarat supaya anda dapat mendengar isu-isu yang diperbincangkan. En Tan meminta anda membantu beliau menyelesaikan masalah yang tersebut.*

**Dikehendaki:**

- (i) *Berbincang dengan En. Tan apakah aktiviti perniagaan yang sepatutnya dilaksanakan mengikut Kitaran Jualan dan huraikan bagaimana aktiviti ini dapat membantu menyelesaikan isu yang dihadapi oleh Surplus.*

[ 10 markah ]  
...5/-

- (ii) *Terangkan kepada En. Tan mengenai pelbagai ancaman yang boleh wujud dalam isu diatas sekiranya tidak dikawal, dan bagaimana anda hendak mengatasi setiap satu daripada ancaman tersebut.*

[ 10 markah ]

Question 2 (20 marks)

Chokodok Sdn Bhd (Chok) manufactures frozen food products. The managing director (MD) of Chok is convinced that improvements are needed in the expenditure cycle work process. Reva, operations manager, is upset because on several occasion, production runs were delayed due to shortage of raw materials and late delivery at incoming. As a result, Suria who is the MD cum marketing manager, has to explain to her customers, giving excuses for not able to deliver. The Board of Directors has appoint you as their consultant to assist the MD to resolve the issues. After much investigation, you found the following to be the cause of delays:

1. The shortage components, especially flour, bananas and sugar, are showing high available balance in the Inventory System. The store keeper said that all flour, bananas and sugar are fully consumed. "The night shift supervisor took them two days ago", said the store keeper. "We only knew about it this morning. There is no evidence of Material Requisition Form (MRF) or Material Issue Form (MIF)", he said. I asked him, "Why did you realized the shortage after two days. Why did your department not receive the MRF, and did you not issue the MIF?", I asked. "We will issue the MIF to the purchasing department immediately", confirmed the store keeper with a smile, trying to avoid my question. He excused himself to attend to the supervisors waiting at the requisition counter.
2. Supplier schedule issued by Material Planner of Chok to the approved vendors have been a good practice to minimize raw materials stock at store. However, recently the suppliers were delivering the wrong type of raw materials, especially flour, bananas, vanilla, baking powder and cherries. Furthermore, the suppliers delivered in excess of the required quantity and they were late by three days. Preliminary investigation showed that wrong item numbers were used in the Inventory System. These items are supplementary items that were scrapped by the customers. Latest change in Bill Of Material (BOM) were not updated. Purchase order (PO) were not issued on time. The supplier schedule were faxed first to the approved vendor's office for their reference. The purchase price were not discussed. Only the purchase manager knows about the purchase price.
3. Receiving Department at Chok are managed by one supervisor and two receiving clerks. Due to the heavy load of incoming materials, the clerks did not have the time to count the stocks received. They simply acknowledged receipt on the supplier's delivery order (DO). Chok's PO files were not available for reference by receiving clerks. As a consequence, there were wrong items received, excess quantities, and wrong item numbers stated on the DO.

4. Ben Plantation Sdn. Bhd., one of Chok's major suppliers, has put on hold the next deliveries of materials because they have not received any payment for bills aged more than ninety days. Finance Department claimed that the cheque has been mailed to Ben Plantation three weeks ago. Two days later, Chok's finance manager confirmed that the invoices were not even processed yet. Furthermore, two of the post dated cheques payable to Ben Plantation bounced because of insufficient fund. The finance manager is in dilemma due to the fact that too many post dated cheques have been issued as instructed by the MD and there is not enough funds to cover the cheques issued. The company's net cash flow is very low.

**Required:**

- (i) Discuss how you would resolve each of the above issues by applying the business activities in Expenditure Cycle. [ 10 marks ]
- (ii) Discuss and elaborate the threats that can happen in each of the activities in the Expenditure Cycle, and how you would recommend overcoming them? [ 10 marks ]

Soalan 2 (20 markah)

*Chokodok Sdn Bhd (Chok) mengeluarkan produk makanan sejukbeku. Pengarah urusan Chok percaya bahawa peningkatan dalam proses kerja kitaran perbelanjaan sangat diperlukan. Reva, pengurus operasi, tidak senang hati kerana telah beberapa kali pengeluaran terpaksa ditangguhkan sebab kekurangan bahan mentah dan kelewatan penghantaran bahan mentah tersebut. Akibatnya, Suria, pengarah urusan merangkap pengurus pemasaran, terpaksa menjelaskan kepada pelanggan, alasan atas kelewatan penghantaran barangan tersebut. Lembaga Pengarah Syarikat telah melantik anda sebagai perunding bagi membantu pengarah urusan menyelesaikan masalah tersebut. Setelah disiasat, berikut adalah penemuan yang menjadi punca kepada kelewatan pengeluaran:*

1. *Kekurangan komponen bahan mentah, terutamanya tepung, pisang dan gula menunjukkan baki stok yang tinggi dalam Sistem Inventori. Penyelia stor mengatakan bahawa kesemua tepung, pisang dan gula telah digunakan. "Penyelia syif malam telah mengambilnya dua hari yang lalu", kata penyelia stor. "Kami hanya mengetahui mengenainya pagi tadi. Tiada bukti permohonan melalui Borang Permintaan Bahan (MRF) atau pengeluaran Borang Pengeluaran Bahan (MIF) dibuat", katanya lagi. Saya bertanya lagi, "Kenapa tuan hanya menyedari kekurangan bahan mentah selepas dua hari. Kenapa jabatan tuan tidak menerima MRF, dan tuan tidak mengeluarkan MIF?", saya bertanya lagi. "Kami akan mengeluarkan MIF ke Jabatan Pembelian dengan segera", kata penyelia stor sambil tersenyum, cuba mengelak soalan saya. Dia kemudian meminta diri supaya dapat melayani penyelia lain yang sedang menunggu di kaunter permintaan.*

2. *Jadual pembekal yang dikeluarkan oleh pegawai perancang bahan syarikat Chok kepada pembekal syarikat yang sah, merupakan satu amalan yang baik bagi mengurangkan stok bahan mentah di stor. Walau bagaimanapun, baru-baru ini pembekal telah menghantar barangan yang salah, terutamanya, tepung, pisang, vanila, serbuk penaik, dan buah ceri. Sehubungan dengan itu, pembekal telah menghantar kuantiti yang berlebihan dari yang sepatutnya. Walau bagaimanapun, ianya tiba lewat tiga hari. Siasatan awal menunjukkan nombor item yang salah digunakan dalam Sistem Inventori. Item tersebut merupakan item gantian sampingan yang telah diskrapkan oleh pelanggan. Perubahan terkini dalam Bil Bahan (BOM) tidak dikemaskinikan. Pesanan Belian (PO) tidak dikeluarkan pada masanya. Jadual pembekal difakskan kepada pembekal yang sah untuk rujukan mereka. Harga belian tidak dibincangkan terlebih dahulu. Hanya pengurus belian tahu mengenai harga belian tersebut.*
3. *Jabatan Penerimaan di Chok diuruskan oleh seorang penyelia dan dua orang kerani. Disebabkan jumlah penerimaan bahan yang banyak, kerani penerimaan tiada masa untuk mengira stok yang diterima. Mereka hanya mengesahkan penerimaan di atas nota penghantaran (DO) pembekal. Tiada fail PO untuk dirujuk oleh kerani penerimaan. Akibatnya, barangan yang salah diterima, kuantitinya berlebihan, dan nombor item yang salah dinyatakan atas nota penghantaran (DO).*
4. *Ben Plantation Sdn. Bhd., salah satu dari pembekal utama Chok, telah menanggungkan penghantaran barangan seterusnya kerana mereka masih belum menerima bayaran bagi tunggakan yang melebihi sembilan puluh hari. Jabatan Kewangan berpendirian bahawa cek pembayaran telah pun diposkan ke Ben Plantation tiga minggu yang lalu. Dua hari kemudian, pengurus kewangan Chok mengesahkan bahawa inbois pembekal tersebut masih belum diproses. Tambahan pula, dua cek yang dikeluarkan terdahulu dikembalikan kerana kekurangan tunai. Pengurus kewangan begitu tertekan kerana terdapat banyak cek yang didahulukan keluarannya, sebagaimana diarah oleh pengarah urusan, masih tidak mempunyai aliran tunai yang mencukupi untuk membayar cek-cek tersebut. Baki aliran tunai syarikat sangatlah rendah.*

***Dikehendaki:***

- (i) *Bincangkan bagaimana anda boleh menyelesaikan setiap masalah yang tersebut di atas dengan mempraktik aktiviti perniagaan dalam Kitaran Perbelanjaan.*  
[ 10 markah ]
- (ii) *Bincang dan huraikan ancaman bagi setiap aktiviti dalam Kitaran Perbelanjaan. Jelaskan bagaimana anda mengatasi setiap ancaman tersebut.*  
[ 10 markah ]

**Question 3 (20 marks)**

Krak Furniture Sdn Bhd has just ventured into manufacturing of furnitures, producing various types of dining set, kitchen set, bedroom set, living room set. They are having difficulties in calculating the product cost. Currently, the way they set the project price is by calculating total material costs purchased for each set and doubled the total costs to become the selling price. They don't have any idea what is Bill of Material (BOM) and how it can help to compute the standard project costs and set the selling price. Below is an example for making one Plywood Door 3' x 7'.

Finish Product Description	FG Plywood Door 3'x7'
Item Class	Assembly
Selling Price	50% of standard product cost.

Raw material Components for Plywood Door are as follows:

Description	Purchase Quantity	Assembly Quantity	Purchase Price
Kayu Meranti 1"x 2"x 10', 100 pcs/ bundle	2 bundles	6 pcs	RM500 /bundle
Plywood MR 3.5mm, 100 pcs/ bundle	2 bundles	4 pcs	RM900 /bundle
Beading, Side, ½" x 1 6/8" x 10', 100 pcs / bundle	4 bundles	4 pcs	RM250 /bundle
Glue, PVA, 2 kg, 6 tins/ carton	1 carton	200 grams	RM228.00 /carton
Nail, small, 1" , 100 pcs/box	10 boxes	20 pcs	RM10.00 /box
Under Coat Hornlite 7 liters, 6 tins/ carton	1 carton	2 liters	RM168.00 /carton

- (i) You are required to show in a table form:
- how you would present a BOM to the managing director.
  - include in the table, the cost structure to assemble one unit of the said product.
  - show in the table what is the gross margin of the finish product.
- [ 10 marks ]
- (ii) Explain how does Bill Of Material benefited a standard costing process in a fully integrated Accounting Information System.
- [ 5 marks ]



(iii) The Production Department of Krak is facing a lot of difficulties in meeting the customer demand. Deliveries are always more than two weeks late. They don't have a proper planning procedure. Everyday, production manager will instruct the operators what to build for the day. They don't have any indicators what to build for the day or week or month. Briefly explain to the production manager each of the following planning processes:

- (a) Master Production Schedule
- (b) Material Requirements Planning
- (c) Manpower Planning
- (d) Equipment Planning

[ 5 marks ]

Soalan 3 (20 markah)

*Krak Furniture Sdn Bhd yang baru sahaja melabur dalam perindustrian perabot, mengeluarkan pelbagai jenis set meja makan, set kabinet dapur, set bilik tidur, dan set ruang tamu. Syarikat ini menggunakan sistem pengesanan berasaskan pesanan kerja. Mereka menghadapi masalah dalam mengira kos pesanan kerja. Sekarang ini cara mereka mengira kos pesanan ialah dengan mengambil kira keseluruhan kos bahan belian dan menggandakannya untuk mendapat harga jualan. Mereka tidak dapat membayangkan apakah itu Bil Bahan (BOM) dan bagaimana ia boleh membantu dalam mengira kos piawai dan meletakkan harga jualan. Berikut ialah contoh untuk membuat satu pintu papan lapis berukuran 3' x 7'*

Butiran Produk Siap	Pintu Papan Lapis 3'x7'
Kelas Item	Pemasangan
Harga Jualan Seunit	50% dari kos piawai.

*Komponen bahan mentah untuk pintu papan lapis ialah seperti berikut:*

Butiran	Kuantiti Belian	Kuantiti Asembli	Harga Belian
Kayu Meranti 1"x 2"x 10', 100 unit / ikat	2 ikat	6 unit	RM500 / ikat
Plywood MR 3.5mm, 100 unit/ ikat	2 ikat	4 unit	RM900 / ikat
Pelapik, Tepi, 1/2" x 1 6/8" x 10', 100 unit / ikat	4 ikat	4 unit	RM250 / ikat
Gam, PVA, 2 kg, 6 tin/ karton	1 karton	200 gram	RM228.00 /karton
Paku, kecil, 1", 100 unit/kotak	10 kotak	20 unit	RM10.00 /kotak
Cat asas Hornlite 7 liter, 6 tin/ karton	1 karton	2 liter	RM168.00 /karton

...10/-

(i) *Anda dikehendaki menunjukkan dalam bentuk jadual:*

- (a) *bagaimana untuk membentang Bil Bahan kepada pengarah urusan.*
- (b) *masukkan dalam jadual, struktur kos bagi bil bahan (BOM) tersebut.*
- (c) *tunjukkan dalam jadual anda, berapakah untung kasar untuk satu unit produk siap tersebut.*

[ 10 markah ]

(ii) *Terangkan bagaimana Bil Bahan boleh dimanfaatkan dalam proses kos piawai di dalam Sistem Maklumat Perakaunan sepenuhnya.*

[ 5 markah ]

(iii) *Jabatan Perancangan Krak sedang menghadapi banyak masalah untuk memenuhi permintaan pelanggan. Kelewatan penghantaran melebihi dari dua minggu. Mereka tidak mempunyai prosedur perancangan yang betul. Setiap hari, pengurus pengeluaran akan mengarahkan operator pengeluaran apa yang hendak dikeluarkan untuk hari itu. Mereka tiada sebarang petunjuk jumlah pengeluaran untuk setiap hari, minggu dan bulan. Terangkan secara ringkas kepada pengurus pengeluaran setiap proses perancangan berikut:*

- (a) *Jadual Pengeluaran Utama*
- (b) *Perancangan Keperluan Bahan*
- (c) *Perancangan Kapasiti Tenaga Kerja*
- (d) *Perancangan Kapasiti Mesin*

[ 5 markah ]

**Question 4 (20 marks)**

(a) DFlow Sdn Bhd is trying to improve the documentation and standardized their process flows. The managing director has asked you to design a Data Flow Diagram (DFD) graphically that describe the process flow and the data flow within the organization.

**Required:**

(i) Explain the four basic elements of DFD.

[ 4 marks ]

(ii) Draw a DFD for the following processes. Please make sure that you apply the four basic elements in your DFD.

- (a) Sales Invoicing process to your customer.
- (b) Customer payment process to your company.

[ 6 marks ]

- (b) Draw a document flowchart for the following processes:
- (i) A purchasing clerk receiving a purchase requisition (PR), preparing a purchase order (PO), and approving the PO by the manager. The clerk then issue the PO to the vendor. Later, receiving clerk receives the inventory from the vendor and update the receipts of materials into the computer system and filing both the documents. [ 5 marks ]
- (ii) A clerk in Finance Department receiving the necessary documents from the appropriate departments and vendor. Matched the documents received and prepare the payment voucher for approval by the finance manager. Update the payment voucher in the computer system and file the documents. Finally, release the cheque payment to the vendor. [ 5 marks ]

Soalan 4 (20 markah)

- (a) *DFlow Sdn Bhd sedang mempertingkatkan kaedah dokumentasi dan mempiawaikan aliran proses. Pengarah urusan telah meminta kamu merekabentuk satu Rajah Aliran Data (DFD) yang menerangkan proses dan aliran data dalam organisasi tersebut.*

**Dikehendaki:**

- (i) *Terangkan empat elemen asas dalam Rajah Aliran Data (DFD).* [ 4 markah ]
- (ii) *Lakarkan Rajah Aliran Data (DFD) untuk proses yang berikut. Pastikan anda menunjukkan ke empat elemen asas dalam DFD anda.*
- (a) *Proses Inbois Jualan kepada pelanggan.*
- (b) *Proses pembayaran oleh pelanggan kepada syarikat anda.* [ 6 markah ]
- (b) *Lakarkan carta aliran dokumen untuk proses berikut:*
- (i) *Kerani pembelian menerima permohonan belian (PR), menyediakan pesanan belian (PO), dan mendapat kelulusan PO dari pengurus. Kerani itu kemudian mengeluarkan PO kepada pembekal. Selepas itu, kerani penerimaan menerima inventori dari pembekal dan mengemaskini penerimaan bahan dalam sistem komputer dan failkan kedua dokumen tersebut.* [ 5 markah ]

- (ii) *Kerani Jabatan Kewangan menerima dokumen - dokumen untuk pembayaran dari jabatan terbabit dan pembekal. Pastikan persamaan data dalam dokumen yang diterima dan sediakan baucer pembayaran untuk diluluskan oleh pengurus kewangan. Kemaskini baucer pembayaran dalam sistem komputer dan failkan dokumen tersebut. Akhir sekali, keluarkan cek pembayaran kepada pembekal.*

[ 5 markah ]

Question 5 (20 marks)

- (a) Security Sdn Bhd has purchased several personal computers. One of the personal computers has been installed in the Store Department. During your review, you found that one of the store supervisors was trained in computer applications. He received the material requisitions, reviews them for completeness and approvals. He also disbursed the materials requested, update the issuance of materials in the personal computer system and make changes as well as stock adjustments whenever physical does not match the balance in the system. He shifted the location of the materials, and update the personal computer.

When you discuss the control procedures that are applicable with the department manager, he mentioned that the personal computer assigned to them was authorized by the managing director to simplify the work process, ease their burden and improve their efficiency. So far, they claimed that they have been doing well and the managing director likes what they are doing.

**Required:**

- (i) Comment on the manager's statement, discussing the five types of control that would apply to this personal computer application.

[ 10 marks ]

- (b) You have just been promoted to general manager of Invent Manufacturing. During the past six months following your appointment, your company has been consistently losing its bids to your competitor whose bids are always seen to be slightly lower than yours. You hired a private investigator to investigate on the matter. She reports that one of your employees who has access to the computer is stealing your bid and selling them to your competitor for RM30,000 per bid.

**Required:**

- (i) Identify five likely deficiencies in internal control over your company's computer systems that could have allowed this fraud to occur.

[ 10 marks ]

**Soalan 5 (20 markah)**

- (a) *Security Sdn Bhd telah membeli beberapa unit komputer peribadi. Salah satu dari komputer tersebut telah dipasang di Jabatan Stor. Melalui kajian anda, salah seorang dari penyelia stor telah dilatih dalam penggunaan komputer. Dia boleh menerima permintaan, memeriksanya dan memastikan ianya lengkap dan diluluskan. Dia juga mengeluarkan bahan mentah yang dipohon, dan mengemaskini pengeluaran bahan mentah tersebut dalam komputer peribadi. Dia membuat perubahan serta pembetulan stok apabila stok fizikal tidak menyamai baki dalam sistem. Dia menukar lokasi bahan mentah dan mengemaskini dalam komputer.*

*Apabila anda berbincang mengenai prosedur kawalan yang diterimapakai dengan pengurus jabatan, dia menyatakan bahawa komputer peribadi yang disalurkan kepada jabatannya diluluskan oleh pengarah urusan. Ia bertujuan memudahkan proses kerja, meringankan tanggungan dan meningkatkan kepantasan kerja mereka. Sehingga kini, mereka berpendirian tanggungjawab yang dilaksanakan dapat dilakukan dengan baik. Pengarah urusan berpuas hati dengan tugas mereka.*

**Dikehendaki:**

- (i) *Komen tentang kenyataan pengurus dan bincang lima jenis kawalan yang bersabit dengan aplikasi computer peribadi.*

[ 10 markah ]

- (b) *Kamu baru sahaja dilantik sebagai pengurus besar Invent Manufacturing. Dalam enam bulan selepas pelantikan, syarikat anda secara konsisten gagal dalam bida, di mana bida pesaing sentiasa dilihat lebih rendah sedikit dari anda. Anda telah melantik seorang penyiasat persendirian bagi menyiasat perkara tersebut. Dia melaporkan bahawa salah seorang dari pekerja anda yang dibenarkan mengguna komputer telah mencuri maklumat bida syarikat dan menjualnya kepada pesaing anda pada harga RM30,000 setiap bida.*

**Dikehendaki:**

- (i) *Mengenalpasti lima kelemahan kawalan dalaman sistem komputer syarikat anda yang mungkin menyebabkan penipuan ini berlaku.*

[ 10 markah ]