



FACULTY OF BUSINESS

FINAL EXAMINATION

Student ID (in Figures) : 

--	--	--	--	--	--	--	--	--	--	--	--	--	--

Student ID (in Words) : \_\_\_\_\_  
\_\_\_\_\_

Course Code & Name : **ACC2133 ACCOUNTING INFORMATION SYSTEMS 1**  
Semester & Year : SEPTEMBER - DECEMBER 2023  
Lecturer/Examiner : DR. ABD HADI MUSTAFFA  
Duration : 3 Hours

---

**INSTRUCTIONS TO CANDIDATES**

1. This question paper consists of the following:  
**PART A (100 Marks) : Answer FOUR (4) compulsory questions. Answers are to be written in the Answer Booklet Provided.**
2. Candidates are not allowed to bring any unauthorized materials except writing equipment into the Exam Hall. Electronic dictionaries are strictly prohibited.
3. This question paper must be submitted with all used and/or unused rough papers and/or graph paper (if any). Candidates are NOT allowed to take any examination materials from the examination hall.
4. Only ballpoint pens are allowed to answer the questions, except for multiple choice questions, where 2B pencils are to be used.

**WARNING:** The University Examination Board (UEB) of BERJAYA University College regards cheating as a most serious offence and will not hesitate to mete out the appropriate punitive actions according to the severity of the offence committed and in accordance with the clauses stipulated in the Students' Handbook, up to and including expulsion from BERJAYA University College.

**Total Number of pages = 3 (Including the cover page)**

**PART A : COMPULSORY QUESTIONS (100 Marks)**

**INSTRUCTION (S)** : There are **FOUR (4)** compulsory questions in this section. Write your answers in the answer booklet provided.

---

**QUESTION 1**

*“Accounting is the language of business, and information systems are the tools that enable us to fluently communicate its story”.*

- a) Explain **SIX (6)** components in accounting information system (12 Marks)
- b) Describe **FIVE (5)** roles of accounting information system in business. (10 Marks)
- c) List **EIGHT (8)** main areas in accounting information system. (8 Marks)
- [Total: 30 Marks]**

**QUESTION 2**

- a) Crisp and accurate data in accounting information systems is the compass that guides sound financial decisions. Discuss **THREE (3)** Major Subsystems in accounting information system. Provide one example for each subsystem. (9 Marks)
- b) Define process maps. (1 Mark)
- c) Process maps in accounting information systems are the blueprints that illuminate the path to financial clarity. Explain **FIVE (5)** symbols in Process Maps. (10 Marks)
- [Total: 20 Marks]**

### QUESTION 3

a) Efficient purchasing process in an accounting information system are the cornerstone of cost control and financial success. Illustrate and explain the process of Purchase Workflow.

(15 Marks)

b) In the symphony of business, the sales process in accounting information system is the crescendo that harmonizes revenue and success. Depict and describe the process of Sales Workflow.

(15 Marks)

**[Total: 30 Marks]**

### QUESTION 4 (20 Marks)

a) Risk in accounting information systems are the stepping stones to innovation and progress, forging a path towards financial excellence. Explain **FIVE (5)** risks faced by accountants in relation to the adoption of accounting information system.

(10 Marks)

b) Cloud computing in accounting information systems is the silver lining that empowers businesses to access financial clarity from anywhere, anytime.

i. Define cloud computing in accounting context.

(2 Marks)

ii. Describe **TWO (2)** advantages and **TWO (2)** disadvantages of cloud computing in accounting context.

(8 Marks)

**[Total: 20 Marks]**

**END OF QUESTION PAPER**