



KEMENTERIAN PENDIDIKAN TINGGI
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI

BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN TINGGI

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI II : 2025/2026

DPA30354 : ACCOUNTING INFORMATION SYSTEM

TARIKH : 30 APRIL 2026

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **SEMBILAN (9)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : **LAMPIRAN**

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

INSTRUCTION:

This section consists of **FOUR (4)** subjective questions. Answer **ALL** questions.

ARAHAN:

*Bahagian ini mengandungi **EMPAT (4)** soalan subjektif. Jawab **SEMUA** soalan.*

QUESTION 1

- CLO1 (a) Define the accounting information system.
[5 marks]
- CLO1 (b) The structure of an organization reflects the distribution of responsibility, authority, and accountability throughout the organization. Discuss **FOUR (4)** types of organizational structure.
[10 marks]
- CLO1 (c) Application controls are a form of security that is designed to improve the quality of the data that is input into a database. Provide explanation of application control.
[10 marks]

SOALAN 1

- CLO1 (a) Takrifkan sistem maklumat perakaunan.
[5 markah]
- CLO1 (b) Struktur sesebuah organisasi mencerminkan pengagihan tanggungjawab, autoriti dan akauntabiliti di seluruh organisasi. Bincangkan **EMPAT (4)** jenis struktur organisasi.
[10 markah]
- CLO1 (c) Kawalan aplikasi merupakan satu bentuk keselamatan yang direka untuk meningkatkan kualiti data yang dimasukkan ke dalam pangkalan data. Berikan penjelasan tentang kawalan aplikasi.
[10 markah]

QUESTION 2

- CLO1 (a) List **FIVE (5)** functions of database administrator (DBA). [5 marks]
- CLO1 (b) Explain **FIVE (5)** implications of Enterprise Resource Planning (ERP) system towards internal control and auditing. [10 marks]
- CLO1 (c) The advancement of digital technology has transformed the way organizations manage financial information. Accounting Information Systems (AIS) now utilize various digital technologies to improve data accuracy, enhance transaction processing efficiency, and produce financial reports more quickly and systematically. Share **FIVE (5)** digital technologies in the accounting information system. [10 marks]

SOALAN 2

- CLO1 (a) *Senaraikan **LIMA (5)** fungsi pentadbir pangkalan data.* [5 markah]
- CLO1 (b) *Terangkan **LIMA (5)** implikasi sistem Perancangan Sumber Perusahaan (ERP) terhadap kawalan dalaman dan pengauditan.* [10 markah]
- CLO1 (c) *Perkembangan teknologi digital telah mengubah cara organisasi mengurus maklumat kewangan. Sistem Maklumat Perakaunan (Accounting Information System-AIS) kini menggunakan pelbagai teknologi digital bagi meningkatkan ketepatan data, kecekapan pemprosesan transaksi serta penyediaan laporan kewangan yang lebih pantas dan sistematik. Kongsikan **LIMA (5)** teknologi digital dalam sistem maklumat perakaunan.* [10 markah]

QUESTION 3

CLO1

- (a) Global Tech Solutions is migrating its manual accounts to AutoCount Cloud Accounting. As the lead accountant, you are required to apply the correct system configurations for the start of the new fiscal year.

- (i) Execute the setup of a new company profile with a “Pro” plan and a “Periodic Inventory” system.

[4 marks]

- (ii) Apply the Chart of Accounts by removing the default “Goodwill” (210-0000) account and construct a new Fixed Asset account for “ICT & Computer” (200-5000) along with its “Accumulated Depreciation” (200-5005).

[6 marks]

CLO1

- (a) Assume Mi Udang Mukah is one of your debtors. Provide step by step procedure on how to record the following document using Autocount Cloud Accounting:

HIGH EVERISE SDN BHD

INVOICE NO: INV0126-019

DATE: 18 Jan 2026

To: **Mi Udang Mukah**

No	Desc	Qty	Unit Price	Amount (RM)
1	Beef	10kg	35.00	350.00
2	Vegetable	2kg	10.00	20.00
3	Chicken	5kg	15.00	75.00
4	Celery	1kg	8.00	8.00
TOTAL				453.00

[15 marks]

SOALAN 3

CLO1 (a) *Global Tech Solutions sedang memindahkan akaun manualnya kepada AutoCount Cloud Accounting. Sebagai akauntan utama, anda dikehendaki menggunakan konfigurasi sistem yang betul untuk permulaan tahun fiskal baharu.*

(i) *Laksanakan persediaan profil syarikat baharu dengan pelan "Pro" dan sistem "Inventori Berkala".*

[4 marks]

(ii) *Gunakan Carta Akaun dengan mengalih keluar akaun "Goodwill" (210-000) dan bina akaun Aset Tetap baharu untuk "ICT & Computer" (200-5000) bersama dengan "Accumulated Depreciation" (200-5005).*

[6 marks]

CLO1 (a) *Andaikan Mi Udang Mukah adalah salah seorang penghutang anda. Sediakan prosedur langkah demi langkah tentang cara merekodkan dokumen berikut menggunakan Autocount Cloud Accounting:*

HIGH EVERISE SDN BHD

INVOIS NO: INV0126-019

TARIKH: 18 Jan 2026

Kepada: **Mi Udang Mukah**

Bil.	Keterangan	Kuantiti	Harga per Unit	Jumlah (RM)
1	Daging	10kg	35.00	350.00
2	Sayur	2kg	10.00	20.00
3	Ayam	5kg	15.00	75.00
4	Daun Sup	1kg	8.00	8.00
TOTAL				453.00

[15 markah]

QUESTION 4

- CLO1 (a) State **FIVE (5)** accounting reports that can be produced using Autocount Cloud Accounting.
[5 marks]
- CLO1 (b) At the end of their first accounting year on 31st December 2025, Serian Cake Accessories Enterprise has furniture & fitting RM15,000 (cost), motor vehicle RM150,000 (cost) and computer RM8,000 (cost). All of the assets will be depreciated at the rate of 10% on cost. Outline the steps to record this adjustment entries in Autocount Cloud Accounting.
[10 marks]
- CLO1 (c) You are the manager of the accounting department at Ulat Buku Sdn Bhd who is responsible for presenting the financial year report of 2025 in the management meeting. Among the required information are profit and loss statement (with margin), balance sheet statement (with margin), debtor aging, creditor aging and budget for the financial year 2026. Demonstrate **FIVE (5)** features in any presentation software (power point / canva) that you will use in that presentation.
[10 marks]

SOALAN 4

- CLO1 (a) Nyatakan **LIMA (5)** laporan perakaunan yang boleh dihasilkan menggunakan Autocount Cloud Accounting.
[5 markah]
- CLO1 (b) Pada akhir tahun perakaunan pertama mereka pada 31 Disember 2025, Serian Cake Accessories Enterprise mempunyai perabot & kelengkapan RM15,000 (kos), kenderaan bermotor RM150,000 (kos) dan komputer RM8,000 (kos). Semua aset akan disusut nilai pada kadar 10% atas kos.

Gariskan langkah-langkah untuk merekodkan entri pelarasan ini dalam Autocount Cloud Accounting.

[10 markah]

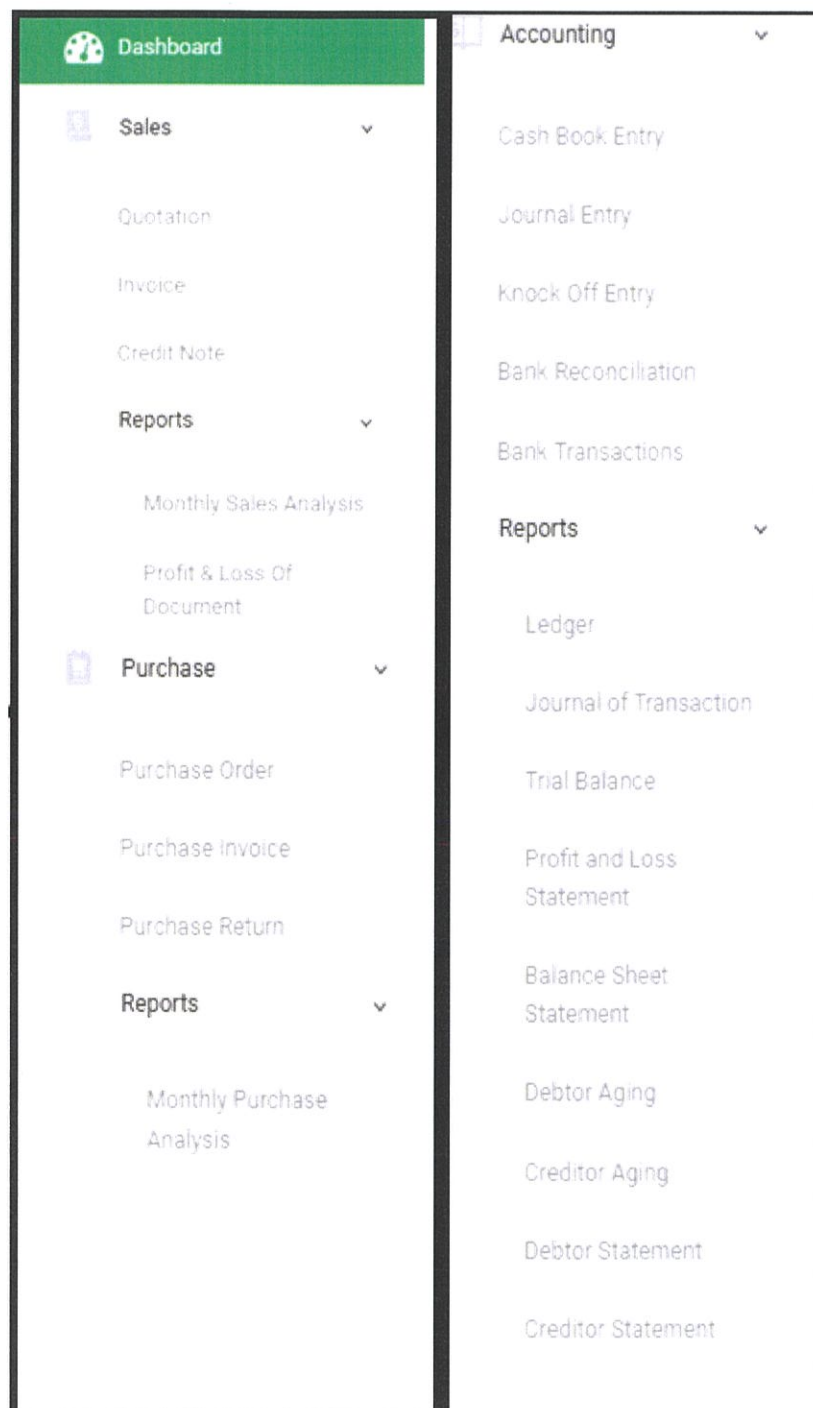
CLO1

- (c) *Anda ialah pengurus jabatan perakaunan di Ulat Buku Sdn Bhd yang bertanggungjawab untuk membentangkan laporan tahun kewangan 2025 dalam mesyuarat pengurusan. Antara maklumat yang diperlukan ialah penyata untung rugi (dengan margin), penyata kunci kira-kira (dengan margin), pengusiaan penghutang, pengusiaan pemiutang dan bajet untuk tahun kewangan 2026. Tunjukkan **LIMA (5)** ciri-ciri dalam mana-mana perisian pembentangan (power point / canva) yang akan anda gunakan dalam pembentangan tersebut.*

[10 marks]

SOALAN TAMAT

APPENDIX / LAMPIRAN



Doc. No.	↓2	Supplier Invoice	Date	↓1	Supplier Code	Supplier Name
-----		----	-----		-----	-----

Doc. No.	↓2	Date	↓1	Customer Code	Customer Name	Agent
-----		-----		-----	-----	-----

Doc. No.	↓2	Date	↓1	Type	Pay To / Receive From	Description
PM/000007		20/01/2025		PM	MAKDEBANK	STAFF SALARY JAN



Company Profile



Fiscal Year



Opening Balance



Stock Opening Balance



Periodic Stock Value



User



Settings



Bank Settings



General

Location

Department

Currency

Numbering Format



Accounting

Chart of Account

Account Type

Customer

Supplier

Journal Type

Payment Method



Sales & Purchase

Area

Credit Term

Sales Agent

Product

Product Category

Product Posting