

# THE INSTITUTE OF CHARTERED ACCOUNTANTS (GHANA)



NOVEMBER 2011 EXAMINATIONS  
(PROFESSIONAL)

PART 1

BUSINESS INFORMATION SYSTEMS  
(Paper 1.4)

**TIME ALLOWED:**

Reading & Planning - 15 Minutes  
Workings - 3 Hours

## **SECTION A: COMPULSORY**

### **READ THE FOLLOWING SCENARIO CAREFULLY AND ANSWER THE QUESTIONS BASED ON THE SCENARIO**

#### **SCENARIO**

On-Line processing applications involve the transactions being entered into the computer immediately they are received. The transactions are then used to update the Master File.

Real-time processing applications are a special type of on-line processing applications. The important difference is that an application only involves real-time processing if the event which causes the transactions is almost simultaneous with it being entered into the computer and the database being updated. Consider a dealing system as an example if the dealer enters the details into the system and the payment instructions and account updates are produced immediately, this is a real-time system.

If the dealers complete a dealing slip and the details are entered by the back office, this is either an on-line processing system (if payment instructions and account updates are produced immediately or a remote batch system if account updates are processed later - for example overnight).

Real Time Systems work in much the same ways as on-line system. Since as the originating event is taking place at the same time as the real-time transaction, it is important that the system performance is acceptable and that the user is not kept waiting for a response that requires data from the database.

#### **QUESTION 1**

Differentiate between on-line and off-line processing, giving an example of each.

**20 marks**

#### **QUESTION 2**

Using a suitable example for each, explain Transaction Record, Master Record and show the relation between them.

**20 marks**

## SECTION B:

ANSWER ANY THREE (3) QUESTIONS FROM THIS SECTION

### QUESTION 3

- (a) Distinguish between real-time and batch processing. *(12 marks)*
- (b) Give **two (2)** practical examples each of real-time and batch operations. *(8 marks)*
- (Total: 20 marks)**

### QUESTION 4

- (a) Explain the term HCI *(8 marks)*
- (b) Mention **four (4)** benefits of a user friendly system. *(12 marks)*
- (Total: 20 marks)**

### QUESTION 5

- (a) Explain “Office Automation”. Give **two (2)** examples of Office Automation. *(8 marks)*
- (b) Discuss **four (4)** benefits of Office automation. *(12 marks)*
- (Total: 20 marks)**

### QUESTION 6

(a) What are CASE tools?

*(8 marks)*

(b) Discuss **four (4)** benefits of CASE tools.

*(12 marks)*

**(Total: 20 marks)**

### QUESTION 7

(a) Define “Internet”

*(4 marks)*

(b) Explain **four (4)** capabilities of the Internet.

*(16 marks)*

**(Total: 20 marks)**