

Cost & Management Accounting Level 1



Paper 3 - INFORMATION TECHNOLOGY

Examination Duration 3 Hours

OBJECTIVE: The objective of this paper will be to ensure that a student has an adequate appreciation of the need for the accurate processing of data, an understanding of the factors involved in the analysis of systems and a sufficient awareness of the various methods of data processing to enable him to select the most appropriate means for use in particular circumstances and to appreciate the likely impact of the computer on the world of the accountant. A conceptual -but not technical -knowledge of computers is expected.

SYLLABUS

Knowledge
Requirements

A. INFORMATION SYSTEMS

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| 1. | BASIC CONCEPTS OF MANAGEMENT INFORMATION SYSTEMS. | B |
| 2. | MANAGEMENT REQUIREMENTS
Operations, Planning and Policy Making, overall strategy. | B |
| 3. | SYSTEM DESIGN | |
| | (a) Objectives of overall system. | A |
| | (b) Contribution of sub systems. | A |
| | (c) Rationalisation of information flows. | A |
| | (d) Systems and Program specification. | A |
| | (e) Feasibility Studies. | A |
| | (f) Advantages and Limitations of Computerization. Investigation of present systems and principles of designing new systems. | B |
| 4. | SYSTEM DEVELOPMENT | |
| | (a) Documentation. | B |
| | (b) Implementation. | B |
| | (c) Maintenance. | B |
| | (d) Flexibility & Adaptability. | B |

B. COMPUTER SCIENCE

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| 1. | DATA PROCESSING | |
| | (a) Data Collection | A |
| | (b) Preparation and Control Methods. | A |
| | (c) Miscellaneous Technical Terms | B |
| 2. | HARDWARE | |
| | (a) An appreciation of Input/Output Units. | B |
| | (b) Various types of Storage and CPU. | B |
| | (c) File Organisation. | B |
| 3. | SOFTWARE | B |
| | Languages and Principles of Programming. | |
| | Evaluating Software Packages. | |
| | Time-sharing and multiprogramming. | |
| 4. | EDP MANAGEMENT | B |
| | The General organisation of an electronic data processing (EDP) department. | |
| | Whether to buy, rent or use Computer Bureau systems. | |
| 5. | AUDIT | |
| | Audit of Computer based systems. | A |