

STRICTLY CONFIDENTIAL

INSTITUTE OF CHARTERED ACCOUNTANTS IN MALAWI

DECEMBER 2014 EXAMINATIONS

ACCOUNTING TECHNICIAN PROGRAMME

PAPER TC4: INFORMATION SYSTEMS

EXAMINER'S REPORT

GENERAL COMMENTS

The standard of the paper was comparable to that of the papers that the candidates had sat in the previous sessions. The quality of the candidates' responses had shown marked improvement over that of the previous years. The pass rate, at 53%, was encouraging. However, the pass rate would have been much higher had it not been for the following reasons:

1. Inadequate preparation for the examinations. A few candidates answered fewer questions than the required number.
2. Some candidates answered imaginary questions, not the ones asked. They did not understand the requirements of some questions. As a result, the answers did not address the requirements of those particular questions.
3. Some candidates failed to answer questions in line with the marks allocated. For example, they wrote a line for 5 marks. This definitely would not be a 5 mark answer. This was common in part (c) of question 3 and part (b) of question 2. In the same view, other candidates wrote full pages for the same 5 marks – a waste of time.
4. Poor handwriting and English also contributed to loss of marks in some cases. Wrong grammar and spellings sometimes distort the meaning of an answer and leaves the markers to guess what the candidate attempted to say. Markers are not expected to think on the candidates' behalf.
5. Some candidates wasted valuable time by answering more than what the question required. The excess answers were, unfortunately, not attended to although in some cases they were correct.

COMMENTS ON INDIVIDUAL QUESTIONS

QUESTION 1

This question was attempted by the least number of candidates and the performance on it was dismal. It required the candidates to describe “feedback” as depicted in the diagram that was given and give five examples of environmental anchors in business. A majority of the candidates struggled with this part of the question implying that they did not cover the topic. Part (b) required the candidates to define a digital firm and then part (c) called for a definition of e-business and examples of use of e-business in Malawi. Some candidates failed to differentiate between a digital firm and e-business, while others interchanged the definitions of the two terms. Some candidates thought that all organizations which had computers were digital firms. Digital firms are those firms where significant business relationships with customers, suppliers and employees are digitally enabled and mediated.

QUESTION 2

This question was the most popular and was on data processing. Candidates were required to define data processing in part (a), define electronic data processing in part (b), in (c) to mention four advantages of electronic data processing and in (d) to mention four disadvantages of electronic data processing. Many candidates gave good answers and scored high marks. However, there were still few candidates who struggled to give advantages and disadvantages of electronic data processing.

QUESTION 3

This was another popular question. Part (a) required the candidates to define (i) bit (ii) byte (iii) explain how electronic signals are represented in a computer. This part exposed many candidates who rely on memorization of notes without understanding the facts. Some candidates misunderstood the question and gave definitions of storage capacity. A byte is a string of binary digits put together either singularly or collectively, usually eight in number. Very few candidates demonstrated knowledge and gave good answers here. Part 3(b) was on a receipt that a customer gets from a business premises. Candidates were required to (i) define a receipt and (ii) list **ten** items that appear on a receipt. Candidates who are good at memorization gave very good answers, almost like reproducing their class notes, but others mixed the fields that appear on a receipt with those that appear on an invoice. There was also confusion between a receipt, cash sale and till slip.

QUESTION 4

This was a case study about someone who had travelled out of his office and was required to carry some items to help him do his job properly. Candidates were required to (a) explain the term “peripheral” (b) mention the kind of peripherals and/or equipment he needed to carry to do his job and why he needed to take those things and (c) explain in detail how he would use these to produce and send reports back to his office. Few candidates gave good answers to this question but a majority gave answers that indicated guess work and memory, as a result they gave wrong answers. A majority gave similar answers for part (b) and (c). This is understandable because the last two parts of the question looked the same and confusing. As discussed/observed during the standardization meeting majority of candidates saw parts (b) and (c) to be the same and so just duplicated the answer for these last two parts.

QUESTION 5

This was on the terms RAM and ROM. Candidates were required to (a) expand these terms (b) identify five properties of each (c) mention differences between them and (d) mention similarities between them. This was an easy question but turned out to be very difficult especially to those who rely on their memory. Such candidates easily mixed up the two. Definition of ROM was given as definition of RAM and vice versa. Same mix-up happened on their properties. A majority struggled to give similarities between the two. Those who seemed to have practical work experience with computers gave excellent answers. This kind of question reveals the weaknesses in the teaching system as many candidates likely learn the theory and sit for examinations without having any practical experience with a computer – especially those from rural areas.

QUESTION 6

This was on data integrity. It required the candidates to explain how data integrity can be maintained through (a) input controls (b) processing controls (c) output controls (d) backup controls and (e) contingency controls. This was another unpopular question. Very vague answers were given in some cases, a sign that candidates relied too much on memory. They confused data integrity with data security. This is one topic that candidates in accounting should learn and understand before they complete their studies.

QUESTION 7

This was on software. Candidates were required to (a) define software, (b) give five functions of software, (c) define systems software, and (d) describe two functions of systems software. This was one of the popular questions. Parts (a)

and (b) attracted mostly good answers from a majority of candidates, but there was confusion again on the last two parts. Many candidates duplicated the answers for parts (c) and (d) as both required them to describe systems software. The candidates failed to differentiate the two questions. The questions in these two parts were different. The whole question was a practical question. The answers showed that candidates did not prepare for the exam.

QUESTION 8

Was one of the least popular questions. Part (a) required the candidates to describe the meaning of (i) Analog Computer and (ii) Digital Computer. Part (b) required the candidates to state the difference between digital and analog computers in terms of (i) data transmission (ii) digital display (ease of reading) and (iii) loss of accuracy of data during conversion. Very vague answers were given in some cases, a sign that candidates relied on guess work. Most candidates seemed not to have any knowledge of this topic. It could also be due to the fact that this question has been examined for the first time in as many years, which means it was outside many of the candidates' revision scope. A few candidates, however, managed to give reasonable answers that attracted good marks.

RECOMMENDATIONS

1. Candidates and teaching institutions should cover the whole syllabus.
2. Candidates should follow instructions on the question paper.
3. Candidates should carefully read and understand questions before attempting them. Some candidates hurriedly answer questions before they understand their requirements.
4. Candidates should improve their English and handwriting.

