THE INSTITUTE OF CHARTERED ACCOUNTANTS OF PAKISTAN

EXAMINERS' COMMENTS

SUBJECT	SESSION
Information Technology	Intermediate Examination - Autumn 2008

General

Most of the candidates attempted all questions and their performance was above average. However, it was noticed that many students had resorted to rote learning and had not bothered to have conceptual understanding of various issues. Such students often got confused and produced incorrect answers. For example, some of them explained star topology as mesh topology and risk assessment stage as risk minimization stage and vice versa. Poor time management was witnessed in many cases. Such students ignored the fact that most part of the questions were of six marks or less and required brief answers. Consequently the questions which they attended last, were answered in haste and quite often without understanding the exact requirements.

Question-wise comments are as follows:

Q.1 (a) Majority of the candidates performed well in this question. However, as discussed above, some candidates described ring topology as start topology and star topology as mesh topology etc. Other common mistakes were as follows:

- Many candidates declared that there is no server in ring topology whereas it can work either way i.e. with or without a server.

- Many students explained that flow of data is not interrupted even if there is a break in a ring without explaining that this is possible only if a dual ring setup is used.

(b) Only few candidates were able to explain the correct duties related to administration and control of a LAN. Important responsibilities include availability of network, balancing the load on network, sharing of network resources, regular review and maintenance of network and its associated components etc.

Q.2 Some candidates misunderstood this question and explained the entire system development life cycle. They were only supposed to list down the areas which should be covered in a feasibility report. Based on the given scenario these could include:

(i) Brief assessment of the existing system and whether it can fulfill the needs
with slight modification.

(ii)   Optimum alternative solution after considering the following:

- essential features required
- whether to buy or develop
- if buying is recommended, evaluation of various sources.

(iii)   The cost required to buy/develop a solution.

(iv)   Other resources required for the solution.

(v)   Time frame for implementation (or both development and implementation).

(vi)   Assessing whether the solution fits the business strategy.

Q.3   (a)   Only a few candidates were able to explain the concept of an audit trail concisely on the following lines:

- Audit trail is a series of records related to
  - computer events
  - an operating system
  - an application or
  - user activities

- In conjunction with appropriate tools and procedures audit trails can assist in detecting security violations, performance problems and flaws in applications.

Some candidates were completely blank and considered it as a process in which system passes through a testing phase for determining its accuracy and completeness or described it as post implementation review.

(b)   Interestingly some candidates considered the prevention of system malfunctioning as one of the advantages of audit trail. Some of them listed the benefits of generalized audit software as the benefits of audit trail. However, a fair number of students were able to explain correctly that:

(i)   Audit trails help maintain individual accountability.

(ii)   They can be used to reconstruct events after a problem has occurred.

(iii)   They can be designed to record appropriate information to assist in intrusion detection.

Q.4   This question helped most of the candidates to boost their marks as most of them were able to correctly identify the advantages of CASE tools. A small number of candidates misinterpreted this question and explained the advantages of computer assisted audit techniques instead of the advantages of CASE tools.

Q.5 (a) Majority of the students were able to successfully explain the terms system flowchart and program flowchart. However, only a limited number could identify the disadvantages of a flowchart such as:

- In more complexed situations, flowcharts may stretch on to several pages.

- They are not easy to amend. Alterations might involve a complete re-drawing of the flowchart, which could be a time-consuming task.

(b) Very few students could draw a complete flow chart correctly. Most of them got stuck up at one stage or the other. Numerous mistakes were witnessed of which the common ones are discussed below:

- Some students were unable to specify as to how multiple items would be entered; how the system would recognize that the last item had been entered and that the cash memo should now be generated.

- Some candidates used incorrect symbols to signify start/end, processing and decision.

- Some candidates incorrectly ended up showing two different 'end' symbols.

Q.6 Most of the candidates were unable to come up with good answers. Most of these answers were too general and in many instances one or two points were repeated using different words. Those who performed well, usually narrated the following uses and benefits of a Decision Support System:

- It reduces the time and effort involved in evaluating a large number of alternatives.
- Modeling and forecasting is made easy and therefore managers get more insight into the business process.
- It becomes easier to explain to others, the basis for arriving at a particular conclusion i.e. benefits of intra-group and inter-group communication can be obtained.
- It allows analysis of data for unstructured decision making.
- The users are able to anticipate outcomes with the help of efficient and ad hoc query facility.
- It allows the decision-maker to interact in a natural manner due to the careful design of the interface.

Q.7 (a) This part was well attempted by majority of the candidates. However, some candidates declared that since multiple records are processed simultaneously in batch processing as compared to a single record in online processing therefore response time of batch processing is much faster and better than the online processing. Their argument was obviously incorrect as response time is the time between input and the reaction of the system on such input, which of course is much faster in online processing than batch processing.

(b) In this part most of the students correctly identified the situations where batch processing is a preferred choice, like payroll processing, periodic payments and generating credit card bills, etc.

(c) In this part majority of the students correctly identified the three major types of data files used in batch processing i.e. master files, transaction files and reference files. However, only few of them were able to describe all the three files correctly. Some students got confused and mentioned MS Word, MS Excel etc. as the types of files.

Q.8 Most of the candidates were able to secure good marks in this question as they were able to identify and explain the main stages involved in risk management process as given below:

- Risk assessment
- Risk minimization
- Risk transfer

Some of the common mistakes observed in many scripts were as under:

- Few candidates explained disaster recovery procedures instead of explaining the risk management process.

- Some candidates concentrated only on explaining controls to prevent risk and ignored rest of the risk management components.

- Some of the candidates covered identification and quantification of risk under the risk minimization stage whereas identification, costing, selection and implementation of counter measures were discussed under the risk assessment stage.

(THE END)