

**THE INSTITUTE OF CHARTERED  
ACCOUNTANTS (GHANA)**



**NOVEMBER 2006 EXAMINATIONS**  
**(PROFESSIONAL)**

**PART 2**

**MIS AND BUSINESS SYSTEMS**  
**(Paper 2.5)**

**TIME ALLOWED: 3 HOURS**

## SECTION A:

### **ANSWER ANY 2 OF THE 3 QUESTIONS BASED ON THE SCENARIO**

State Hotels Entities (SHE) runs a chain of 35 (thirty-five) major hotels. Most of the hotels are in the regional capitals, but others are located in areas described as tourist attraction areas, and away from towns.

Each hotel has a general manager and separate managers for its restaurant, conferences and group bookings. The housekeeper, chef, and senior barman also have some management responsibilities.

The company's head office is in Accra. Each week head office receives a report from every hotel in the chain; this is used for planning and evaluation purposes. Head office also has a reservations section which can take bookings for all the hotels; alternatively, guests can ring up specific hotels. Guests who are touring will often ask the receptionist to make a booking for them at another of the group's hotels in an area they hope to travel to next.

SHE is reviewing its information systems as there have been some problems of late in some of the company's hotels or at head office.

These have included:

- Arrangements made by a group bookings manager had not been properly recorded and individual bookings were subsequently accepted when no rooms were available.
- Conference booking information was not picked up by the kitchens and meals that had been arranged could not be provided.
- A general manager wanted to review room occupancy by week and profitability. The analysis had to be done by hand.
- At the end of a year, head office prepared accounts and it was discovered that an advertisement which had been placed in a travel magazine had been inadvertently allowed to appear every month.

Invoices had been received and paid each month and the cost overrun was in the order of ₵540 million.

- Some revenue has been lost because room numbers have not been correctly recorded when services to guests have been provided. For example, in the restaurant or bar, guests can charge purchases to their rooms. So far guests have merely had to quote their room numbers without having to show any proof of identity.

**Required:**

1. An official of SHE once commented that what the company needed was a proper operating system. According to the official, if SHE had that, they would be supplied with the proper information that would allow the company to operate more efficiently.
  - (a) Explain the purposes and functions of an operating system. **(8 Marks)**
  - (b) Describe the three (3) types of user interfaces for both operating systems and applications software. **(12 Marks)**  
**(Total: 20 Marks)**
  
2.
  - (a) Describe the major components of SHE in terms of their activities and explain any four (4) linkages that may exist between these various activities. **(12 Marks)**
  - (b) Suggest an information gathering method which would improve the accuracy of charging for services.  
  
Justify your choice in terms of fulfilling the requirements of SHE and in terms of guest convenience. **(8 Marks)**  
**(Total: 20 Marks)**
  
3. It has been suggested that the staff of SHE will require some levels of training to bring out the best in them and also improve on customer service.
  - (a) Produce a summary of the types and levels of training required by the staff (including management). **(10 Marks)**
  - (a) Produce a schematic of a possible training plan for the management and staff of SHE. **(10 Marks)**  
**(Total: 20 Marks)**

**SECTION B:**

**ANSWER ANY THREE (3) QUESTIONS FROM THIS SECTION**

4. The best methods of data entry may fail to give satisfactory results if the necessary controls over their use are not in place.

**You are required to:**

- (a) Explain any FOUR types of controls that may be applied in data entry. **(12 Marks)**
- (b) State any TWO objectives of data entry control. **(2 Marks)**

(c) Describe any TWO types of data verification.

(6 Marks)

(Total: 20 Marks)

5. A company applies the following rules in granting discounts to some of its customers. Depending on the type of customer and value of order, the following discounts apply:

<u>Type of Customer</u>	<u>Discount (%)</u>
A Order $\geq$ $\text{¢}500$ m	10
$\text{¢}100$ m $\leq$ Order $<$ $\text{¢}500$ m	7
Order $<$ $\text{¢}100$ m	4
B Order $\geq$ $\text{¢}500$ m	10
$\text{¢}100$ m $\leq$ Order $<$ $\text{¢}500$ m	6
Order $<$ $\text{¢}100$ m	3

You are required to construct a limited entry decision table or a program flowchart for the system described.

(20 Marks)

6. A project is described by the following details

<u>Activity</u>	<u>Preceding Activity</u>	<u>Duration (weeks)</u>	<u>No. of staff</u>
A	-	1	2
B	-	2	2
C	A	3	3
D	B,C	1	2
E	B	4	3
F	E	2	6
G	D,F	6	3
H	E	1	2
I	H	3	3
J	GI	6	2

The Project Manager has a multi-skilled staff of 6 (six).

Draw a network diagram for the project.

Draw a Gantt Chart to show how the project manager should sequence the activities in order to use the resources efficiently.

(20 Marks)

7.

- (a) Using a diagram, show the procedures involved in the maintenance life cycle of a software product.

*(15 Marks)*

- (b) Explain the concept of 'user groups' and give any TWO benefits arising from user groups.

*(5 Marks)*

**(Total: 20 Marks)**