

AUDIT AND CONTROL
IN SYSTEM DEVELOPMENT

A PROJECT PAPER SUBMITTED TO THE
MARA INSTITUTE OF TECHNOLOGY FOR
THE PARTIAL FULFILLMENT OF THE REQUIREMENT
OF ADVANCED DIPLOMA IN ACCOUNTANCY

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ADVANCED DIPLOMA IN ACCOUNTANCY

OCTOBER. 1992

ACKNOWLEDGEMENT

The author would like to express appreciation over his advisor Pn Noriela Zaini upon her guidance, assistance, understanding and kindness. Nothing could repay what she had done in ensuring the completion and quality of this report.

The author would also like to expand his appreciation to the personnels involved in the interview.

Lastly, the author would like to thank to all those whose name was not mentioned upon their ideas and suggestions.

Rosli bin Abas

MIT, Shah Alam

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ABSTRACT

The objective of this study is to obtain the minimum standard applicable in the development of computerized system. Discussion will be extent on the needs for computerized system to be controls and the needs for computerized system.

Upon discussion on system controls, approach have been made by dividing system controls into two, namely, General Controls and Application Controls.

CHAPTER ONE

INTRODUCTION

Without proper controls, million dollar computerization project will be a waste of time, manpower and most important, financial. Most business enterprises have invested heavily in the computerization program. For example, SIRIM- Standards and Industrial Research Institute of Malaysia, planned to spend \$26 million ¹ and Telekom Malaysia to spend over \$425 million ² over their computerization programs. Computerized system development have resulted in computer taking over manual works of the organization, and this action requires proper control to ensure reliability of information to the company.