

Appendix & Reference

Appendix:

Appendix: 01

(1) Nature of Management	Centralized 60%	Decentralized 40%	
(2) Operating system of the organization:	Manual 30%	Computerized 70%	Both 70%
(3) Recording system of the organization:	Cash 100%	Accrual 100%	Both 100%
(4) Counting of Inventory:	Periodical 100%	Perpetual 0%	
(5) Inventory valuation methods:	LIFO 90%	FIFO 10%	Weighted Average Market Price Lower of Cost & Market Price 0%
(6) Data collection procedure is:	Manual 10%	Computerized 20%	Both 70%
(7) The duration of financial statement analysis is:	Quarterly 10%	Semi annually 0%	Annually 60%

Appendix: 02

Activities	No satisfaction	Satisfaction	Neutral	Dissatisfaction	No Dissatisfaction
(8) Various transaction cycles maintained in your organization. (revenue, expenditure, human resource/payroll, and financing)		90%	10%		
(9) Source documents are properly maintained.		80%	10%		
(10) GAAP Accounting principles are followed in every transaction.		80%			
(11) Internal control system is implemented effectively and effectively and efficiently		80%	20%		
(12) Duties are properly distributed among top to bottom level:		90%		10%	
(13) In a regular interval physical count/checking over inventory is performed:		80%	20%		
(14) Internal Reporting System is effective.		70%	30%		
(15) Reporting to external party is mandatory and strictly followed:		70%	30%		
(16) Software are used for recording purpose:		90%			
(17) System is available for operation and use at times set fourth in service level statements or arguments.		60%	20%		

Activities	No satisfaction	Satisfaction	Neutral	Dissatisfaction	No dissatisfaction
(18) Software needed to be upgraded or modified as quickly as needed without affecting system availability, security and integrity:		80%	10%		
(19) The information system is protected against unauthorized physical and logical access.		80%	20%		
(20) The system processing is complete, accurate, timely and authorized.		80%	10%		
(21) Segregation of duties used to ensure effective internal control:		70%	20%		
(22) At least two employees handle single transaction.		100%			
(23) Effectiveness of AIS in the organization.		50%	20%	10%	10%

Appendix: 03

List of Respondents of Herbal Company:

- Modern Herbal Group
- Mega Health Care Company
- Beacon Pharmaceuticals Ltd.
- KTN Herbal
- Jini Laboratories Ltd
- Intra Food Industries
- Green Life Herbal
- Almas Super Shop
- UMC Chemical Works Bangladesh
- Sakti Herbal

Reference:

Accounting Information Systems-Marshall B. Romney & Paul John Steinbart.

<http://www.modernherbal.org>.

<http://www.sarahherbal.com>

<http://www.jinilaboatories.com>

<http://www.herbalmedicine.com>