

On-Line Computer Systems

Introduction to On-Line Computer Systems

On-line computer systems are computer systems that enable users to access data and programs directly through terminal devices. Such systems may comprise mainframe computers, minicomputers or a network of connected PCs. When the entity uses an on-line computer system, the technology is likely to be complex and linked with the entity's strategic business plans.

The audit team may require special IT skills to make inquiries and to understand the implications of the responses obtained. The auditor may even need to consider using the work of an expert.

On-line systems allow users to directly initiate various functions such as:

- Entering transactions (for example, sales transactions in a retail store, cash withdrawals in a bank and shipment of goods in a plant).
- Making inquiries (for example, current customer account status or balance information).
- Requesting reports (for example, a list of inventory items with negative "on hand" quantities).
- Updating master-files (for example, setting up new customer accounts and changing general ledger codes).
- Electronic commerce activities (for example, placing orders and paying for goods over the Internet).

Types of Terminal Devices

On-line computer systems use many different types of terminal devices. The functions they perform vary widely, and depend on their logic, transmission, storage and basic processing capabilities.

Types of terminal devices are:

General Purpose Terminals.

Basic keyboard and screen – used for entering data without any validation within the terminal and for displaying data from the computer system on the screen.

For example, in entering a sales order, the main computer validates the product code and the terminal screen displays the result of the validation.

Intelligent terminal – used for the functions of the basic keyboard and screen with the additional functions of validating data within the terminal, maintaining transaction logs and performing other local processing.

In the above sales order example, the intelligent terminal verifies the correct number of characters in the product code and the main computer verifies the existence of the product code in the master-file.

PCs – used for all of the functions of an intelligent terminal with additional local processing and storage capabilities.

Continuing the above example, the PC may perform all the verifications of the product code.

Special Purpose Terminals.

Point-of-sale devices (POS) – used to record sales transactions as they occur and to transmit them to the main computer. On-line cash registers and optical scanners used in the retail trade are typical point-of-sale devices.

Automated teller machines (ATMs) – used to initiate, validate, record, transmit and complete various banking transactions. Depending on the design of the system, certain of these functions are performed by the automated teller machine and others are performed on-line by the main computer.

Hand-held wireless devices – used for entering data from remote locations.

Voice Response Systems – used to allow user interaction with the computer over a telecommunications network based on verbal instructions issued by the computer. The customer communicates using a tone-generating device, which is often the keypad on the customer's telephone. Common applications include telephone banking and bill payment systems.

Terminal devices may be found either locally or at remote sites. Local terminal devices are connected directly to the computer through cables, whereas remote terminal devices require the use of telecommunications to link them to the computer. In some cases, however, even local terminals may be connected using telecommunications links or wireless communication links.

Terminal devices may be accessed by many users, for different purposes, in different locations, all at the same time. Users such as customers or suppliers may be within the entity or outside. In such cases, application software and data are kept on-line to meet users' needs. These systems also require other software, such as access control software and software that monitors on-line terminal devices.

Increased sharing of system resources through LANs and WANs has led to the growth of distributed on-line processing.

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CL Gary



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