

CHUKA



UNIVERSITY

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**THIRD YEAR EXAMINATION FOR THE AWARD OF DEGREE OF BACHELOR OF
COMMERCE**

BCOM 316: ACCOUNTING INFORMATION SYSTEM

STREAMS:

TIME: 2 HOURS

DAY/DATE: TUESDAY 30/03/2021

8.30 A.M – 10.30 A.M

INSTRUCTIONS:

Answer question one and any other two

Do not write on the question paper

Question one

1. (a) Describe the relevance of the following to a decision Support System (DSS) ;
 - (i) Specialized packages [3 marks]
 - (ii) Query languages [3 marks]
 - (iii) Database management system [3 marks]
- (b) Name and explain four business threats experienced as a result of computer crime. [8 marks]
- (c) Explain the benefits of database approach of storing account information in AIs . [7 marks]
- (d) Explain E-commerce and the different categories of e-commerce. [6 marks]

QUESTION TWO

- (a) Accounting information systems are composed of subsystems or components working together towards a common goal by accepting inputs and producing outputs in an organized transformation process. Explain a system basic characteristics. [10 marks]
- (b) Discuss the components resources of an information system. [10 marks]

QUESTION THREE

- (a) A well designed computerized accounting information systems should provide adequate controls.
 - (i) Explain the need for control to be exercised and which vices control in aimed at minimizing. [10 marks]
 - (ii) Discuss various controls that should be inbuilt into AIS in the context of revenue, expenditure and payroll cycles. [10 marks]

QUESTION FOUR

- (a) Discuss the merits and demerits of using integrated computerized accounting information systems over manual systems. [6 marks]
 - (b) Differentiate between periodic processing approach and immediate processing approach in AIS. [4 marks]
 - (c) Give a step by step procedure that one needs to follow in order to post a sales transaction in;
 - (i) Sage [5 marks]
 - (ii) Quick books [5 marks]
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