

CHUKA



UNIVERSITY

UNIVERSITY EXAMINATIONS

EMBU

EXAMINATION FOR THE AWARD OF DEGREE OF BACHELOR OF COMMERCE

BCOM 316: ACCOUNTING INFORMATION SYSTEMS

STREAMS: BCOM Y3S2

TIME: 2 HOURS

DAY/DATE: TUESDAY 23/03/2021

8.30 A.M – 10.30 A.M

INSTRUCTIONS:

Answer question one and any other two questions

Do not write on the question paper

QUESTION ONE

- (a) Discuss the merits and demerits of using integrated computerized accounting information systems over manual systems. [10 marks]
- (b) Discuss the components resources of an information system. [10 marks]
- (c) 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 systems basic characteristics. [10 marks]

QUESTION TWO

- (a) Explain E- commerce and the different categories of e-commerce. [6 marks]
- (b) Explain the essentials of e-commerce processes. [10 marks]
- (c) Differentiate between periodic processing approach and immediate processing approach in AIS. [4 marks]

QUESTION THREE

(a) Explain the benefits of database approach of storing accounting information in an IAS.

[7

marks]

(b) Explain the need for control to be exercised in a computerized accounting system.

Explain why control is important and against what vices control should be aimed at.

[13

marks]

QUESTION FOUR

A well designed computerized accounting information systems should provide adequate controls.

Discuss the various controls that should be inbuilt into the accounting the context of revenue,

expenditure and payroll cycles.

[20 marks]
