

CHUKA



UNIVERSITY

UNIVERSITY EXAMINATIONS

EXAMINATION FOR THE AWARD OF DIPLOMA IN ACCOUNTANCY

DIAC 0228: COMPUTERISED FINANCIAL ACCOUNTING

STREAMS: DIP (DIAC)

TIME: 2 HOURS

DAY/DATE: WEDNESDAY 5/12/2018

8.30 A.M - 10.30 A.M.

INSTRUCTIONS:

- Answer Question ONE (COMPULSORY) and any other TWO Questions
- Do not write anything on the question paper

QUESTION ONE

- (a) Explain the meaning of the term computerized accounting. [3 Marks]
- (b) Highlight any six features of a computerized accounting system. [12 Marks]
- (c) State and explain the components of an information system. [8 Marks]
- (d) Explain the various functions of a computerized accounting system. [7 Marks]

QUESTION TWO

- (a) State and explain any five essentials of an e-commerce process. [10 Marks]
- (b) An understanding of data storage and management begins with knowing the range of data types, the characteristics within types of files containing data, storage media and the differences between logical and physical storage. Discuss the various types of files. [10 Marks]

QUESTION THREE

- (a) State and explain any four threats to accounting information systems. [8 Marks]
- (b) State and explain the components of a computerized accounting system. [12 Marks]

QUESTION FOUR

- (a) Discuss any four measures of safeguarding system resources and records. [4 Marks]
- (b) Explain the advantages of computerized system accounting over manual accounting system. [8 Marks]
- (c) Discuss the current trend and emerging issues in computerized accounting. [8 Marks]

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