

CHUKA



UNIVERSITY

UNIVERSITY EXAMINATIONS

SECOND YEAR EXAMINATION FOR THE AWARD OF DIPLOMA IN
ACCOUNTANCY

DIAC 0228: COMPUTERISED FINANCIAL ACCOUNTING

STREAMS: DIAC Y2S2

TIME: 2 HOURS

DAY/DATE: THURSDAY 8/08/2019

11.30 A.M - 1.30 P.M.

INSTRUCTIONS:

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

QUESTION ONE

- (a) State and explain any six features of a computerized accounting system. [12 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 four various types of files. [8 Marks]
- (c) State and explain any four threats to an accounting information system. [10 Marks]

QUESTION TWO

- (a) A model information system is made up of five basic component resources. Explain these resources. [10 Marks]
- (b) Discuss any five controls within an accounting information system. [10 Marks]

QUESTION THREE

- (a) State and explain any five essentials of an e-commerce process. [10 Marks]
- (b) Discuss any five measures of safeguarding system resources from theft, unauthorized use and vandalism. [10 Marks]

QUESTION FOUR

(a) Explain the various functions of a computerized accounting system. [6 Marks]

(b) Briefly discuss the advantages of computerized system accounting over manual accounting system. [6 Marks]

(c) Discuss the current trends and emerging issues in computerized accounting. [8 Marks]

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