

CHUKA



UNIVERSITY

UNIVERSITY SUPPLEMENTARY/SPECIAL EXAMINATIONS.

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

BCOM 313/316: ACCOUNTING INFORMATION SYSTEMS

STREAMS: BCOM

TIME: 2 HOURS

DAY/DATE: THURSDAY 26/07/2018

2.30 P.M - 4.30 P.M

INSTRUCTIONS:

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

QUESTION ONE

- (a) Discuss the benefits of database approach of storing accounting information in an IAS. [10 Marks]
- (b) Explain the essentials of e-commerce processes. [10 Marks]
- (c) Clearly discuss the component resources of an information system. [10 Marks]

QUESTION TWO

- (a) Discuss the merits and demerits of using integrated computerized accounting information systems over manual systems. [15 Marks]
- (b) Discuss the different categories of e-commerce. [5 Marks]

QUESTION THREE

- (a) Discuss why it is important to exercise control in a computerized accounting information system. [15 Marks]
- (b) Differentiate between periodic processing approach and immediate processing approach in AIS. [15 Marks]

QUESTION FOUR

A well designed computerized accounting information system should provide adequate controls. Discuss the various controls that should be inbuilt into the account in the context of revenue, expenditure and payroll cycles. [30 Marks]

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