

CHUKA



UNIVERSITY

UNIVERSITY EXAMINATIONS

EXAMINATION FOR THE AWARD OF DEGREE OF BACHELOR OF COMMERCE

BCOM 316: ACCOUNTING INFORMATION SYSTEMS

STREAMS: Y3S2

TIME: 2 HOURS

DAY/DATE: TUESDAY 17/04/2018

8.30 A.M – 10.30 A.M

INSTRUCTION:

- **Answer question one and any other two questions**
1. (a) Discuss the merits and demerits of using integrated computerized accounting information systems over manual systems. [10marks]
(b) Discuss the component resources of an information system. [10marks]
(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 a systems basic characteristics. [10marks]
 2. (a) Explain E-commerce and the different categories of e-commerce. [6marks]
(b) Explain the essentials of e-commerce processes. [10marks]
(c) Differentiate between periodic processing approach and immediate processing approach in AIS. [4marks]
 3. (a) Explain the benefits of database approach of storing accounting information in an IAS. [7marks]
(b) Explain the need for control to be exercised in a computerized accounting information system. Explain why control is important and against what vices control should be aimed at. [13marks]

4. A well designed computerized accounting information systems should provide adequate controls. Discuss the various controls that should be inbuilt into the account in the context of revenue, expenditure and payroll cycles. [20marks]
-