

CHUKA UNIVERSITY

SECOND YEAR EXAMINATION FOR THE AWARD OF DIPLOMA IN ACCOUNTING

DIAC 0228: COMPUTERIZED FINANCIAL ACCOUNTING

STREAMS: DIAC Y2S2

INSTRUCTIONS:

Answer Question ONE and any other TWO Questions

QUESTION ONE

a) At a restaurant, a new information system is to be installed to improve the performance of the main business activities. The manager has approached you to give guidance and spearhead the process as a trained accounting professional. Write a document describing the following

- i) The FIVE generic characteristics of an Information System 10marks
- ii) The FIVE key component resources of an Information System 10marks
- iii) The FIVE key functions of an Accounting Information System 10marks

QUESTION TWO

a) Describe periodic data processing giving the advantages and disadvantages and examples of industries that adopt it. 10marks

b) E-commerce is the entire online process of developing, marketing, selling, delivering, servicing, and paying for products and services transacted on the global market places of customers with a support of worldwide network of business partners, with this in mind

- i) Describe three types of Ecommerce 3marks
- ii) Describe the key components of e-commerce processes architecture 7marks

QUESTION THREE

An understanding of data storage and management begins with knowing the range of data types, the characteristics within the types of files containing data, storage media and the differences between logical and physical storage.

Required

- i) Explain four types of files that are used in AIS 4marks
- ii) Benefits of Centralized database approach (DBMS) for storing data 10marks
- iii) Shortcomings and Other operational issues on database approach 6marks

QUESTION FOUR

a) Structure or nature of decision at different levels of an organization will determined the type of information required and its quality. Describe two subsystems required under each of the following

- i) Strategic level 4marks
- ii) Tactical level 4marks

b) Discuss control techniques in computer –based financial systems at the following stages.

- (i) Data entry 4marks
- (ii) Data processing 4marks
- (iii) Information Output 4marks