



KENYATTA UNIVERSITY
UNIVERSITY EXAMINATIONS 2010/2011

INSTITUTE OF OPEN LEARNING

**EXAMINATION FOR THE DEGREE OF BACHELOR OF INFORMATION
TECHNOLOGY**

SIT 412: ACCOUNTING INFORMATION SYSTEM

DATE: MONDAY 31ST JANUARY 2011

TIME: 11.00 A.M – 1.00 P.M

INSTRUCTIONS:

Answer question ONE and any other TWO questions.

QUESTION ONE

- a) Using relevant examples where applicable, briefly, explain the meaning of the following terminologies as used in Accounting Information Systems
- i) Managerial Informal
 - ii) Source documents
 - iii) Enterprise Resource Planning systems
 - iv) Auditing [10 marks]
- b) Highlight any four purpose of codes in Accounting Information Systems. [4 marks]
- c) Explain any three methods used by criminals to obtain accounting personal data. [6 marks]
- d) What is a fault tolerant system? [2 marks]
- e) Highlight two considerations in report design [4 marks]
- f) Distinguish between auditing around the computers and auditing through the computers. [4 marks]

QUESTION TWO

- a) Business process includes sales and purchase processes, human resources management, fixed assets management, production and financing process. Discuss how Accounting Information Systems would be helpful in either of two above mentioned processes. [10 marks]
- b) Discuss five methods for preventing computer crime, abuses and fraud. [10 marks]

QUESTION THREE

- a) Describe the four main components that form an ERPs architecture or technical structure. [10 marks]
- b) What are the main benefits of using Enterprise Resource Planning System.(ERP)? [10 marks]

QUESTION FOUR

- a) Describe any three audit techniques used to audit computerized Accounting Information Systems. [9 marks]
- b) Explain three computer facility controls an organization may implement to protect it data processing centers from harm.
- c) Highlight any five personnel policies and practices an organization may adopt to protect and lead to efficient use its assets. [5 marks]

QUESTION FIVE

- a) Explain key issues one need to consider to make the right choice of an Accounting package. [9 marks]
- b) Discuss any three disadvantages of accounts packages. [6 marks]
- c) Give an example of Mid Range Accounting Software explain two characteristics of Mid-Range Accounting Software. [5 marks]