



Riara School of Business
Nurturing business innovators

SEPTEMBER-DECEMBER TRIMESTER, 2022
DAY PROGRAMME
EXAMINATION FOR DEGREE IN BACHELOR OF BUSINESS
ADMINISTRATION-ACCOUNTING OPTION
RAC: 301: ACCOUNTING INFORMATION SYSTEMS

DATE: 2ND DECEMBER 2022

TIME: 2

HOURS

SPECIAL INSTRUCTIONS

1. Write your REGISTRATION NO. Clearly on the answer booklet(s).
2. Answer Question One and ANY other TWO questions.
3. Questions in all sections should be answered in answer booklet(s).
4. PLEASE start the answer to EACH question on a NEW PAGE.
5. For the questions, write the number of the question on the answer booklet(s) in the order you answered.
6. Write on both sides of each leaf and indicate number of each question at the top of each page.
7. Write the answers in paragraph form unless stated otherwise.
8. Marks allocated to each question are shown at the end of the question.
9. All rough work must be done on the answer booklet and crossed through!
10. Use supplementary pages only when you have exhausted those in this booklet.
11. Fasten the supplementary pages to the inside back cover of this booklet.

QUESTION ONE

- (a) With examples explain the following terms:
- (i) Batch processing
 - (ii) Point of sale

(6 Marks).

- (b) With examples, differentiate between general ledger and subsidiary ledger **(4 Marks).**
- (c) With the help of a diagram show a sales order processing system **(8 Marks).**
- (d) Explain **two** importance of accounting information system to accountants **(4 Marks).**
- (e) Regardless of how narrowly or broadly fraud is defined, it is a rapidly growing phenomenon. Explain how fraud is perpetrated under the following:
- (i) Data collection
 - (ii) Data processing
 - (iii) Database management
 - (iv) Information generation **(8 Marks).**

QUESTION TWO

- (a) When a company has a strong internal control structure, stockholders expect elimination of fraud. Comment on the soundness of this statement **(10 Marks).**
- (b) Highlight **four** advantages of real-time data processing **(4 Marks).**
- (c) With examples differentiate between the following terms:
- (i) Record
 - (ii) Field
 - (iii) File **(6 Marks).**

QUESTION THREE

- (a) Explain **four** advantages of cloud computing **(8 Marks).**
- (b) Evaluate the **five** stages of a system development cycle **(10 Marks).**
- (c) Evaluate the term 'enterprise resource planning' **(2 Marks).**

QUESTION FOUR

- (a) The students will gather the following source documents:
- (i) Sales Invoices
 - (ii) Cash sales
 - (iii) Receipts

- (iv) Purchase invoices
- (v) Cheques
- (vi) Petty cash vouchers

(5 Marks).

(b) The above documents will be posted on QuickBooks and the following reports generated.

- (i) Trial Balance
- (ii) Accounts Payable
- (iii) Accounts Receivables
- (iv) Income statement
- (v) Statement of financial position

(15 Marks).