



(Knowledge for Development)

KIBABII UNIVERSITY

UNIVERSITY EXAMINATIONS

2021/2022 ACADEMIC YEAR

FOURTH YEAR SECOND SEMESTER

MAIN EXAMINATION

FOR THE DEGREE OF BACHELOR OF COMMERCE

COURSE CODE: BCA 422

COURSE TITLE: ACCOUNTING INFORMATION SYSTEMS

DATE: 26TH MAY, 2022

TIME: 2.00PM - 4.00PM

INSTRUCTIONS TO CANDIDATES

Answer Question One in Section A and Any other TWO (2) Questions in Section B



KIBU observes ZERO tolerance to examination cheating

This Paper Consists of 3 Printed Pages. Please Turn Over.

QUESTION ONE

Explain, describe and discuss the following cases as used in the accounting information system environment:-

- a. Principles of accounting information system (7.5mks)
- b. Distinction between adjusting and closing entries and explanation of any four steps to closing the books using the computerized accounting system (7.5mks)
- c. Components of the accounting information system (7.5mks)
- d. primary books of Computerized Accounting Systems (7.5 mks)

(Total 30marks)

QUESTION TWO

Show by using examples how a statement of financial position and statement of comprehensive income can be prepared using accounting software (20mks)

(Total 20marks)

QUESTION THREE

Explain and discuss the ten essential elements of financial statements as given by GAAP and other International Finance and Accounting bodies (20 mks).

(Total 20marks)

QUESTION FOUR

- a. Explain the benefits, need and importance of a well designed and established accounting information system in the entity you wish to serve as its finance director (10mks)
- b. Accounting information system is very evil. Justify this statement based on knowledge acquired from Kibabii University (10 mks)

(Total 20marks)

QUESTION FIVE

Accounting cycle can be compared to an economic cycle. Explain this statement by describing chronologically all the steps an accounting cycle passes through. (20mks)

(Total 20marks)