



UNIVERSITY COLLEGE TATI (UC TATI)

FINAL EXAMINATION QUESTION BOOKLET

COURSE CODE	: DTG 2453
COURSE	: ACCOUNTING INFORMATION SYSTEMS
SEMESTER/SESSION	: 2 - 2022/2023
DURATION	: 3 HOURS

Instructions:

1. This booklet contains 5 questions. Answer **ALL** questions.
2. All answers should be written in answer booklet.
3. Write legibly and draw sketches wherever required.
4. If in doubt, raise your hand and ask the invigilator.

DO NOT OPEN THIS BOOKLET UNTIL YOU ARE TOLD TO DO SO

THIS BOOKLET CONTAINS 4 PRINTED PAGES INCLUDING COVER PAGE

QUESTION 1

- a) Define the following:
 - i) Business process
 - ii) Give-get exchange
 - iii) Information systems(6 marks)

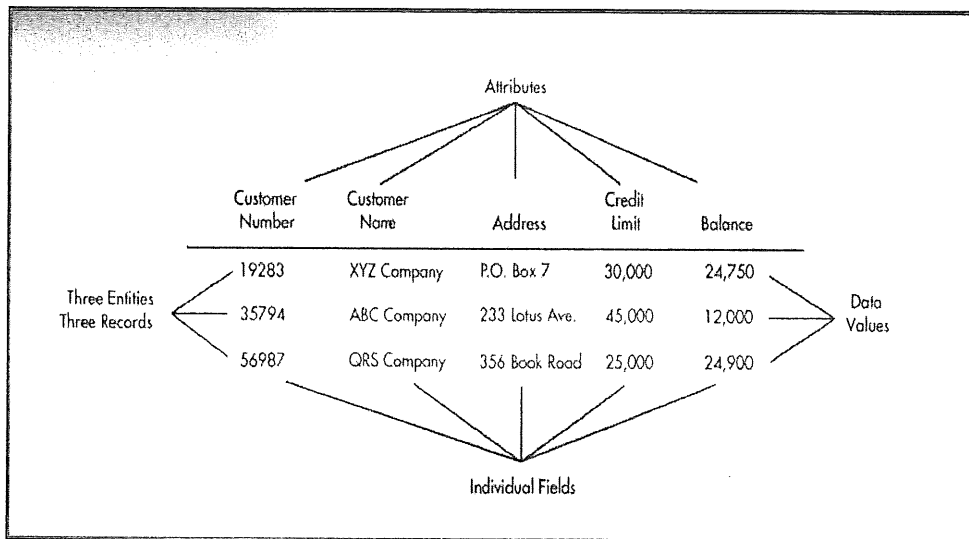
- b) State **FOUR (4)** components of an AIS (4 marks)

- c) Discuss how an AIS can help management to improve decision making. (3 marks)

QUESTION 2

- a) Enterprise Resource Planning (ERP) is a system that integrates all aspects of an organization's activities such as accounting, finance, marketing, human resources, manufacturing and inventory management into one system. Explain **FIVE (5)** advantages of ERP for the organization. (10 marks)

- b) Explain **FOUR (4)** types of data processing activities (8 marks)

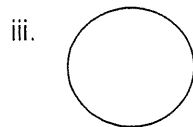
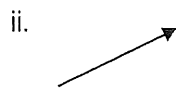
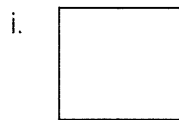


- c) By referring to the above picture, explain the attributes, data values and entities. (7 marks)

QUESTION 3

- a) Explain **THREE (3)** importance of documentation tools to organization (6 marks)
- b) Demonstrate **ONE (1)** possible **data input** and **data output** for each of the following payroll processing:
- i) Update employee/ payroll file
 - ii) Pay employees
 - iii) Prepare reports
- (6 marks)

- c) Data Flow Diagram (DFD) graphically describes the flow of data within an organization. Name and explain the following symbol of DFD.

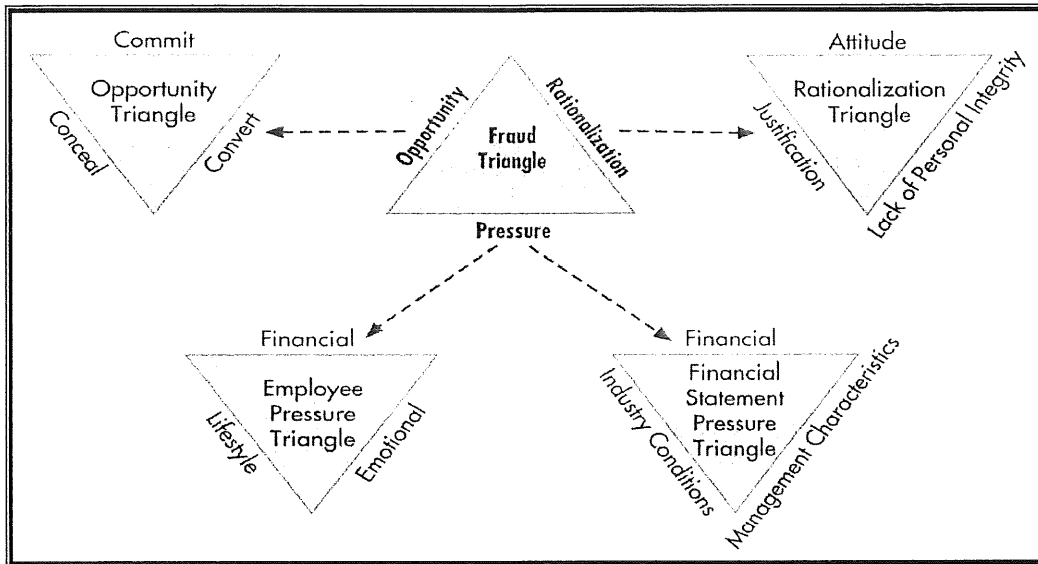


(9 marks)

- d) Illustrate the difference between **document flowchart** and **system flowchart** (4 marks)

QUESTION 4

A pressure is a person's incentive or motivation for committing fraud. Computer fraud perpetrators are typically younger and possess more computer experience and skills. Based on Figure 1 below, demonstrate pressure that can lead to **financial** and **employee** fraud.



(20 marks)

Figure 1 : Fraud Triangle

QUESTION 5

- a) Illustrate **THREE (3)** factors of computer fraud to increase rapidly nowadays. (9 marks)
- b) Demonstrate **FOUR (4)** human traits to entice others to reveal information by fraudsters. (8 marks)

----- End of question -----