



## **MERU UNIVERSITY OF SCIENCE AND TECHNOLOGY**

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### **University Examinations 2024/2025**

FOURTH YEAR FIRST SEMESTER EXAMINATION FOR THE DEGREE OF BACHELOR  
OF COMMERCE AND BACHELOR OF BUSINESS ADMINISTRATION

### **BFC 3428: COMPUTERIZED ACCOUNTING**

**DATE: JANUARY 2025**

**TIME: 2 HOURS**

**INSTRUCTIONS:** Answer question *one* and any other *two* questions

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#### **QUESTION ONE (30 MARKS)**

- a) What is a computerized Accounting system (4 marks)
- b) What advantages will a computerized information processing system bring to an organization (8 marks)
- c) Describe four factors would an organization would consider in selecting an integrated computerized system? (8 marks)
- d) Describe Five reports that an accountant expect from a computerized accounting software? (10 marks)

## **QUESTION TWO (20 MARKS)**

- a) What is a computer software (4 marks)
- b) Describe the various types of computer software (6 marks)
- c) Explain the limitations of computerized accounting (10 marks)

## **QUESTION THREE (20 MARKS)**

- a) Describe using three examples of computer assisted audit tools and techniques and describe how they enhance the capability of auditors in discharge of their duties. (12 marks)
- b) What is a computerized accounting system? (4 marks)
- c) What are the advantages of prepackaged accounting software? (4 marks)

## **QUESTION FOUR (20 MARKS)**

- a) Describe using two examples of each the types of Computer Controls in a business organization (8 marks)
- b) Describe the basic steps towards automating an existing manual accounting procedures (12 marks)

## **QUESTION FIVE (20 MARKS)**

- a) Explain the following computerized accounting terms (8 marks)
  - (i) Chart of accounts
  - (ii) password
  - (iii) Internal control System
  - (iv) Accounting cycle

- b) Describe the main transaction accounts in any small business accounting software accounting software that you are familiar with (12 marks)