# UNIVERSITY OF SWAZILAND

## FACULTY OF COMMERCE

## DEPARTMENT OF ACCOUNTING

## SUPPLEMENTARY EXAMINATION 2005

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| **TITLE OF PAPER:** | **ACCOUNTING INFORMATION SYSTEMS** |
| **DEGREE AND YEAR:** | BCOM V |
| **COURSE NUMBER:** | AC 507 |
| **TIME ALLOWED:** | TWO (2) HOURS |

**INSTRUCTIONS:** 1. THIS PAPER CONSISTS OF SECTIONS (A) AND (B)

2. THE CASE STUDY SECTION (A) IS COMPULSORY

3. ANSWER ANY TWO QUESTIONS FROM SECTION B.

Note **MARKS WILL BE AWARDED FOR GOOD COMMUNICATION IN ENGLISH AND FOR ORDERLY PRESENTATION OF WORK**

**THIS EXAMINATION PAPER SHOULD NOT BE OPENED UNTIL PERMISSION HAS BEEN GRANTED BY THE INVIGILATOR.**

## SECTION A: COMPULSORY

The UNISWA bookshop is mandated with selling books and stationery to both students and staff of the University. It is fully owned by the University. Books and stationery are sold mainly to students who use book allowances paid directly into the University by their sponsors. Merchandise sold to staff members is mainly on cash basis.

The bookshop is now in the process of developing a computerized information system to improve its operations. In the process of implementing the new information system, the director is worried amongst other things about loss of control caused by the new information system.

## Required:

1. Identify the (a) organizational , (b) asset accountability, (c) documentation, (d) management practice controls, and (e) data center operations controls that are necessary to incorporate into the new accounting information system (AIS).

(40)

2. Highlight the major issues that are important to consider in the proper control of database systems. (10)

## SECTION B:

Answer any two questions in this section.

### Question 1

How can a small or medium sized enterprise decide on the appropriate approach to data management, and which approach is likely to be applicable to such an organization?

(25)

### Question 2

Discuss the major approaches to systems development, highlighting the benefits and limitations of each.                                                                 (25)

### Question 3

Computerized auditing in information systems presents additional challenges not common in an ordinary or manual audit. Discuss these challenges and the computer based audit techniques that can be used, highlighting the benefits and limitations of each approach where applicable.                                                            (25)

### Question 4

a.  Discuss the significance of GAS software in a computerized AIS                (10)
b.  Discuss the measures that can be used in assessing risk exposure in a small retail store and how the risks can be minimized or eliminated in such a situation.        (15)