



**KISII UNIVERSITY**  
**UNIVERSITY EXAMINATIONS**  
**FIRST YEAR EXAMINATION FOR THE AWARD OF THE**  
**CERTIFICATE IN ACCOUNTING AND FINANCE**  
**FIRST SEMESTER 2023/2024**  
**[AUGUST-DECEMBER, 2023]**

**CIAF 0112: INTRODUCTION COMPUTERISED ACCOUNTING**

**STREAM: Y1 S1**

**TIME: 2 HOURS**

**DAY: MONDAY, 9.00 – 11.00 A.M.**

**DATE: 27/11/2023**

**INSTRUCTIONS**

- 1. Do not write anything on this question paper.*
- 2. Answer Questions ONE and any other THREE Questions*

**QUESTION ONE :(25 MARKS)**

- (a) Explain six issues to consider when introducing a computerized accounting system (12marks)
- (b) State the users of financial information and explain their information needs as per the framework? (10marks)
- © Explain the importance of computerized of Computerized accounting system (8marks)

**QUESTION TWO**

Explain five challenges facing organizations that use computerized accounting system (20marks)

**QUESTION THREE**

A Computerized financial accounting is composed of a series of subsystem software. Explain the subsystem (20marks)

**QUESTION FOUR**

Explain the importance of IPSAS in public sector accounting (20marks)