



**KISII UNIVERSITY**  
**UNIVERSITY EXAMINATIONS**  
**FIRST YEAR EXAMINATION FOR THE AWARD OF THE**  
**DIPLOMA IN COMPUTERIZED FINANCIAL ACCOUNTING**  
**FIRST SEMESTER 2023/2024**  
**[AUGUST-DECEMBER, 2023]**

**DIAF 0112: COMPUTERIZED FINANCIAL ACCOUNTING**  
**STREAM: Y1 S1** **TIME: 2 HOURS**

**DAY: FRIDAY, 3.00 – 5.00 P.M** **DATE: 01/12/2023**

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**INSTRUCTIONS**

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

**QUESTION ONE**

- a) Elaborate the concepts of integration in Computerized accounting system (5 marks)
- b) List various limitations of computerized accounting system (5marks)
- c) Explain chart of accounts and how its structure (5marks)
- d) Accounting has been computerized using accounting software. Explain any five-accounting software (5 marks)
- e) Discuss various security concerns associated with computerized accounting system. (5marks)

## **QUESTION TWO**

- a) Differentiate between Computerized Accounting System and Manual Accounting System as per Accounting definition. (10 marks)
- b) List various phases of accounting cycle. (5 marks)

## **QUESTION THREE**

- a) By giving examples explain the concepts of Hardware and Software in computerized accounting system. (10 marks)
- b) Discuss the components of computerized accounting system (5marks)

## **QUESTION FOUR**

Explain the following terms; (15marks)

- a) Application software
- b) Redundant data
- c) Cyber Security
- d) Cloud accounting software
- e) Codification

## **QUESTION FIVE**

- a) Elaborate various Emerging trends in computerized accounting system. (5marks)
- b) Discuss the 'ready-to-use', 'customized', and 'tailored' accounting packages respectively suitable to perform the accounting activity (10 marks)