



MANICALAND STATE UNIVERSITY OF APPLIED SCIENCES

**FACULTY OF AGRIBUSINESS MANAGEMENT AND APPLIED SOCIAL
SCIENCES**

DEPARTMENT: APPLIED ACCOUNTING SCIENCES

MODULE: ACCOUNTING INFORMATION SYSTEMS

CODE: ACCT 416

SESSIONAL EXAMINATIONS

APRIL 2024

DURATION: 3 HOURS

EXAMINER: MR L MUDZENGERERE

INSTRUCTIONS

1. Answer **All** questions
2. This question paper contains 5 questions
3. Each question carries 20 marks

Additional material(s): *Non-programmable calculators*

Question 1 [20 marks]

- a. Contracting out of an accounting information system (AIS) can be beneficial to an organisation.” As a Trainee Accountant, discuss the assertion. (10 marks)
- b. Discuss the importance of ICT policy in the development of accounting information systems within an organization. (10 marks)

Question 2[20 marks]

- a. Asses the importance accounting information system (AIS) to an entity of your choice. (20 marks)

Question 3 [20 marks]

- a. Advise an entity on adoption of an in-house accounting information systems (AIS). (10marks)
- b. Explain the importance of internal controls system in accounting information system to address risks and to help in the achievement of organisation’s objective. (10marks)

Question 4 [20 marks]

- a. Discuss objectives of an accounting information system and discuss qualities of a good or a successful accounting information system. [20marks]

Question 5 [20 marks]

Discuss *activities, threats* and *possible* mitigation measures in the following cycles in accounting

- a. Procurement (5marks)
- b. Human Resource (5marks)
- c. Revenue cycle (5 marks)
- d. Expenditure (5 marks)