



ZIMBABWE EZEKIEL GUTI UNIVERSITY

FACULTY OF LAW, BUSINESS INTELLIGENCE AND ECONOMICS

DEPARTMENT OF ACCOUNTING, FINANCE AND HUMAN CAPITAL MANAGEMENT

EXAMINATION PAPER

COURSE CODE : CAC413
COURSE TITLE : ACCOUNTING INFORMATION SYSTEMS
SPECIAL REQUIREMENTS : NONE
DURATION : 3 Hours
LEVEL : 4.1
DATE : 12 JUN 2025

INSTRUCTIONS TO CANDIDATES:

1. No cell phones are allowed in the examination venue
2. Use of silent, non-programmable calculators is allowed
3. Answer **ALL** questions.
4. Begin each question on a new page.
5. The number of marks for each question or part question is shown in brackets

Question 1

Businesses often modify or replace their financial information system to keep pace with their growth and take advantage of improved technology. This requires a substantial time and resource commitment. When an organisation changes its AIS, a systems analysis takes place.

Required:

- a) Explain the purpose and reasons for surveying an organisation's existing system. (4 marks)
- b) Explain the activities commonly performed during systems analysis. (4 marks)
- c) Systems analysis is often performed by a project team composed of a systems analyst, a management accountant, and other knowledgeable and helpful people. What is the accountant's role in systems analysis? (4 marks)
- d) Read the following case study and answer the question relating to it.

Tavonga has been business over 15 years and has definite ideas about how his six retail stores should be run. He is financially conservative and is reluctant to make expenditures that do not have a clear financial payoff. His business's profitability has declined sharply and customer dissatisfaction is high. Branch managers never know how much inventory is on hand and when purchases are needed until a shelf is empty. Tavonga asks you to determine why profitability has declined and to recommend a solution. You determine that the current AIS is inefficient and unreliable and that company processes and procedures are out of date. You believe the solution is to redesign the systems and business processes using BPM.

Required:

- i. What are some challenges you might face in redesigning the system? (4 marks)
- ii. How will you present your recommendations to Clint? (4 marks)

[Total 20 marks]

Question 2

- a) Explain how the principle of separation of duties is violated in each of the following situations. Also, suggest one or more procedures to reduce the risk and exposure highlighted in each example.
- i. A payroll clerk recorded a 36-hour workweek for an employee who had quit the previous week. He then prepared a paycheck for this employee, forged her signature, and cashed the check. **(5 marks)**
 - ii. An employee of the finishing department walked off with several parts from the storeroom and recorded the items in the inventory ledger as having been issued to the assembly department. **(5 marks)**
- a) Explain five logical security control that can be implemented in a computerized information system. **(5 marks)**
- b) Discuss five reasons why studying the design and management of AIS is important. **(5 marks)**

[Total 20 marks]

Question 3

- a) Discuss the following statement by Joshua Chinks, a convicted embezzler: "For every foolproof system, there is a method for beating it." Do you believe a completely secure computer system is possible? Explain. If internal controls are less than 100% effective, why should they be employed at all? **(8 marks)**
- b) Explain how internal audits contribute to good corporate governance. **(4 marks)**
- c) Discuss the preventative, detective and corrective controls which would help mitigate the following threats :
- i. A ZEGU student up a USB drive in the parking lot and plugged it into their laptop to 'see what was on it,' which resulted in a keystroke logger being installed on that laptop. **(4 marks)**
 - ii. A company purchased the leading 'off-the-shelf' e-commerce software for linking its electronic shopfront to its inventory database. A customer discovered

a way to directly access the back-end database by entering appropriate SQL code. (4 marks)

[Total 20 marks]

Question 4

- a) The objective of accounts payable is to authorize payment for goods and services that were ordered and actually received. Discuss the key decisions that need to be made in such expenditure cycle. (4 marks)
- b) Explain how the following tasks can be accomplished in a computerized accounting information systems.
- i) Activating inventory, (4 marks)
 - ii) Entering a cash sale, (4 marks)
 - iii) Receiving payment, (4 marks)
 - iv) Creating a backup. (4 marks)

[Total 20 marks]

Question 5

The Zimbabwe Ezekiel Guti University student registration systems requires that each student completes an online registration request form. The system checks the accounts receivable subsystem to ensure that no fees are owed. Next, for each module, the system checks the student transcript to ensure that he or she has completed the course prerequisites. Then the system checks class availability and if there is room adds the student's ID number to the class list.

The report back to the student shows the result of registration processing: If the student owes fees, a bill is sent and the registration is rejected. If prerequisites for a module are not fulfilled, the student is notified that the course is not registered. If the class is full, the student request is annotated with "Course Closed". If a student is accepted into a class, then the day, time, and room are shown next to the course number. Student fees and total tuition are computed and shown on the report. Student fee data is interfaced to the accounts receivable subsystem. When registration is complete, course enrolment reports are prepared for the instructors.

Required:

- a. Draw the level_0 Logical Data Flow Diagram. **(15 marks)**
- b. Describe the four major business activities and related data processing operations performed in production cycle. **(5 marks)**

[Total 20 marks]

END OF EXAMINATION QUESTION PAPER

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