



ZIMBABWE EZEKIEL GUTI UNIVERSITY
COLLEGE FOR LIFELONG LEARNING

FACULTY OF LAW, BUSINESS INTELLIGENCE AND ECONOMICS

DIPLOMA IN ACCOUNTING AND FINANCE

EXAMINATION PAPER

COURSE CODE : DAF113
COURSE TITLE : ACCOUNTING INFORMATION SYSTEM
SPECIAL REQUIREMENTS : NONE
DURATION : 2 Hours
LEVEL : 1.1
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 []

Answer all questions.

Question one

- a) Why is documentation important to accounting information systems and why should accountants be interested in AIS documentation? **(8 marks)**
- b) Distinguish between document flowcharts, system flowcharts, data flow diagrams, and program flowcharts. **(8 marks)**
- c) How does a document flowchart assist each of the following individuals,
 - i. a systems analyst, **(2 marks)**
 - ii. a systems designer, **(2 marks)**
 - iii. a computer programmer, **(2 marks)**
 - iv. An auditor. **(2 marks)**
- d) Describe the four symbols used in data flow diagrams. **(8 marks)**
- e) Explain the purpose and usefulness of a decision table to accountants. **(8 marks)**
- f) Explain CASE tools and how they create documentation for AISs. **(10 marks)**

[Total 50 marks]

Question 2

- a) Draw a document flowchart to depict each of the following situations;
 - i. An individual from the marketing department of a wholesale company prepares five copies of a sales invoice, and each copy is sent to a different department. **(6 marks)**
 - ii. The individual invoices from credit sales must temporarily be stored until they can be matched against customer payments at a later date. **(6 marks)**
- b) Explain the purposes and use of accounting codes, giving examples. **(6 marks)**
- c) Describe some typical outputs of an AIS and explain why system analysts concentrate on managerial reports when they start to design an AIS. **(6 marks)**

- d) What are some criteria that systems designers should consider when developing managerial reports for an AIS? (6 marks)
- e) What are the specific data items needed to add a new customer and record a sales order? (5 marks)
- f) How does a data flow diagram for the sales process differ from a system flowchart describing that process? (5 marks)
- g) Explain the term *business without boundaries*. How is this changing the nature of organizations and who accomplishes various business processes? (5 marks)
- h) Why are accountants so concerned about their organization having an efficient and effective internal control system? (5 marks)
- i) Discuss what you consider to be the major differences between preventive, detective, and corrective control procedures. Give two examples of each type of control. (12 marks)
- j) Why are competent employees important to an organization's internal control system? (4 marks)
- k) How can separation of duties reduce the risk of undetected errors and irregularities? (4 marks)
- l) Discuss some of the advantages to an organization from using a voucher system and pre-numbered checks for its cash disbursement transactions. (6 marks)

[Total 25 marks]

END OF EXAMINATION QUESTION PAPER

S/SAM