



**REFORMED CHURCH UNIVERSITY**

**FACULTY OF COMMERCE**

**BACHELOR OF COMMERCE HONOURS DEGREE IN  
ACCOUNTING**

**ACCOUNTING INFORMATION SYSTEM  
HACC 423**

**PART 4 SEMESTER 1 EXAMINATION**

**TOTAL MARKS [100]**

**DATE: OCTOBER 2024**

**Time: 3 Hours**

**INSTRUCTIONS**

1. This paper has *six (6)* questions
2. Answer question *one (1)* and *any* other *three (3)*
3. Each question carries *25 marks*
4. Start each question on a new page

1. Citing relevant examples, discuss the importance of integrating accounting information systems into modern business operations.  
(25 marks)
2. A manufacturing company is looking to improve its conversion cycle through the implementation of a new AIS.
  - (a) Explain the conversion cycle and how an AIS can optimize it.  
(10 marks)
  - (b) Giving examples, explain the potential benefits the company might experience as a result of the new AIS  
(15 marks)
3. Discuss the impact of Electronic Commerce Systems on accounting processes and internal control mechanisms.  
(25 marks)
4. A company is constructing and delivering a new payroll system. Outline the steps they would take to ensure the system is successfully implemented and maintained.  
(25 marks)
5. (a) Explain the role of security and access controls in protecting an Accounting Information System.(10 marks)  
  
(b) What are some common threats to AIS security, and how they may be mitigated?  
(15 marks)
6. A company has experienced a data breach that resulted in unauthorized access to customer financial information. Outline the potential weaknesses in their AIS security and suggest measures to strengthen their internal controls and prevent future breaches. (25 marks)

**END OF PAPER**