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University Examinations 2024/2025

SECOND YEAR FIRST SEMESTER EXAMINATION FOR THE DEGREE OF BACHELOR
OF HEALTH RECORDS INFORMATION MANAGEMENT

HPR 3217: ACCOUNTING INFORMATION SYSTEMS

DATE: JANUARY 2025

TIME: 2 HOURS

INSTRUCTIONS: Answer question *one* and any other *two* questions

QUESTION ONE (30 MARKS)

- a) Define the term accounting information system and explain why it is an important area of study for Health records management (10 marks)
- b) You have been engaged as a health records management officer in an established medical facility. This health institution has experience a phenomenon growth in the last five years, the facility wants to transform its manual records keeping procedures to an integrated computerized information processing system. The hospital administrator requests you to provide him the following information:
- List at least five hospital procedures to be computerized (5 marks)
 - Computerized accounting information systems available in the markets (6 marks)
 - The attributes(Four) of a good accounting information system (4 marks)
 - The basic steps towards computerizing a manual information system (5marks)

QUESTION TWO (20 MARKS)

- a) Explain the following terms (10 marks)
- i. Chart of accounts
 - ii. Accounting cycle
 - iii. systems software
 - iv. Computer hardware
 - v. Source document
- b) Identify and describe three input and two output devices in a computerized accounting environment (10 marks)

QUESTION THREE (20 MARKS)

- a) What is a chart of accounts (2 marks)
- b) Suggest a basic chart of accounts for a hospital facility (8 marks)
- c) What is system analysis and what are its processes? (10 marks)

QUESTION FOUR (20 MARKS)

- (a) What is e-commerce? and what are its benefits to a small scale business (8 marks)
- (b) Describe the basic objectives of internal controls in an accounting information system (6 marks)
- (c) Describe the different internal control in a computerized system (6 marks)

QUESTION FIVE (20 MARKS)

- a) What are the primary advantages of coding accounts and which are the most convenient way of classifying accounts to facilitate coding (10 marks)
- b) Describe the various ways computer assisted audit tools enhance the capability of auditors (10 marks)