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Accounting Information Systems provides a comprehensive knowledgebase of the systems that generate, evaluate, summarize, and report accounting information. Balancing technical concepts and student comprehension, this textbook introduces only the most-necessary technology in a clear and accessible style. The text focuses on business processes and accounting and IT controls, and includes discussion of relevant aspects of ethics and corporate governance. Relatable real-world examples and abundant end-of-chapter resources reinforce Accounting Information Systems (AIS) concepts and their use in day-to-day operation. Now in its fourth edition, this popular textbook explains IT controls using the AICPA Trust Services Principles framework—a comprehensive yet easy-to-understand framework of IT controls—and allows for incorporating hands-on learning to complement theoretical concepts. A full set of pedagogical features enables students to easily comprehend the material, understand data flow diagrams and document flowcharts, discuss case studies and examples, and successfully answer end-of-chapter questions. The book ’ s focus on ease of use, and its straightforward presentation of business processes and related controls, make it an ideal primary text for business or accounting students in AIS courses.

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Intended for a one-semester course in Accounting Information Systems taught at the sophomore, junior, or senior level at most two- and four-year schools. This revision is completely streamlined, includes new pedagogy, and is accompanied by a CD-ROM containing added coverage, making it flexible enough to suit a variety of different approaches to the course.

This book is entirely up to date to reflect recent changes in technology and AIS practice. Covers such subjects as EDI, reengineering, neural networks, client/server, computer security, and events accounting.

Master the technological tools of today ’ s accounting profession In your grandfather ’ s day, the ledger book was the accountant ’ s bible. Today, technology is king. From simple programs such as UBS and MYOB to complex enterprise – level systems, accounting systems play a critical function in maintaining accounting data and administering internal controls in any organization. Any aspiring accountant must fully grasp how information systems work, what their capabilities are, and their incorporation into a company ’ s business processes and internal controls. Stressing simplicity and accessibility while avoiding confusing jargon, Accounting Information Systems: The Processes and Control introduces you in simple and clear language to the technology utilized by accountants. Using simple process maps, document flowcharts, and data flow diagrams, this comprehensive yet easily comprehended book defines business processes and explains the foundational concepts of accounting information systems (AIS). It goes on to give you a solid understanding of: The proper control environment for overseeing and controlling processes Ethics and fraud prevention, corporate and IT governance, and auditing procedures, including the COSO framework and the Trust Principles Business processes – – from revenue and cash collection to expenditure and administrative – – and the internal controls in organizations The hardware, software, and systems that support the business processes Offering real – world examples, helpful screen captures, exercises, and other features designed to enhance your mastery of the material, this book prepares you for working with the accounting information systems that are so essential to the profession today.

