

CONTROL OF ACCOUNTING INFORMATION SYSTEM

CHAPTER 7

OVERVIEW OF CONTROL CONCEPTS

- **Internal Control** - is the process implemented by the board of directors, management, and those under their direction to provide reasonable assurance that the following control objectives are achieved:
 - Assets (including data) are safeguarded.
 - Records are maintained in sufficient detail to accurately and fairly reflect company assets.
 - Accurate and reliable information is provided.
 - There is reasonable assurance that financial reports are prepared in accordance with GAAP.
 - Operational efficiency is promoted and improved.
 - Adherence to prescribed managerial policies is encouraged.
 - The organization complies with applicable laws and regulations.

INTERNAL CONTROL FUNCTIONS

- **Internal controls** perform three important functions:
 - Preventive controls

Chapter 7 Control Accounting Information Systems Solutions

George H. Bodnar, William S. Hopwood

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Accounting Information Systems Ulric J. Gelinas, Richard B. Dull, Patrick Wheeler, 2018-09-01 Today's accounting professionals are challenged to identify enterprise risks and provide quality assurance for a company's information systems. ACCOUNTING INFORMATION SYSTEMS 11th International Edition focuses on three critical accounting information systems in use today: enterprise systems, e-Business systems, and controls for maintaining those systems. Students will easily grasp even the most challenging topics as they explore today's most intriguing AIS topics relative to business processes, information technology, strategic management, security, and internal controls. The 11th International Edition provides students with the tools for organizing and managing information to help them succeed and protect the integrity of their employer's information system.

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Solutions Manual Volume I Chapters 1-12 to Accompany Fundamental Accounting Principles Kermit D. Larson, 2004-08

Core Concepts of Accounting Information Systems Mark G. Simkin, James L. Worrell, Arline A. Savage, 2018-02-13 Accounting information systems (AIS) have become indispensable in the field, and this book provides clear guidance for students or professionals needing to get up to speed. Designed to suit a one-semester AIS course at the graduate, undergraduate, or community college level, *Core Concepts of Accounting Information Systems* explores AIS use and processes in the context of modern-day accounting. Coverage includes conceptual overviews of data analytics, accounting, and risk management, as well as detailed discussion of business processes, cybercrime, database design, and more, to provide a well-rounded introduction to AIS. Case

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Accounting Information Systems James Boockholdt, 1999 This well known text provides students with the knowledge of information systems needed to begin their accounting careers It emphasizes systems as an accounting discipline while providing technological competence It teaches from an accounting rather than a MIS perspective Provides balanced coverage of systems EDP Controls and auditing of systems Modular approach allows for teaching flexibility Study

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