

Accounting Information Systems: An Overview

LEARNING OBJECTIVES

After studying this chapter, you should be able to:

1. Distinguish data from information, discuss the characteristics of useful information, and explain how to determine the value of information.
2. Explain the decisions an organization makes, the information needed to make them, and the major business processes present in most companies.
3. Explain how an accounting information system (AIS) adds value to an organization, how it affects and is affected by corporate strategy, and its role in a value chain.

INTEGRATIVE CASE

S&S

After working for years as a regional manager for a retail organization, Scott Parry opened his own business with Susan Gonzalez, one of his district managers, as his partner. They formed S&S to sell appliances and consumer electronics. Scott and Susan pursued a “clicks and bricks” strategy by renting a building in a busy part of town and adding an electronic storefront.

Scott and Susan invested enough money to see them through the first six months. They will hire 15 employees within the next two weeks—three to stock the shelves, four sales representatives, six checkout clerks, and two to develop and maintain the electronic storefront.

Scott and Susan will host S&S’s grand opening in five weeks. To meet that deadline, they have to address the following important issues:

1. What decisions do they need to make to be successful and profitable? For example:
 - a. How should they price products to be competitive yet earn a profit?
 - b. Should they extend credit, and, if so, on what terms? How can they accurately track what customers owe and pay?
 - c. How should they hire, train, and supervise employees? What compensation and benefits package should they offer? How should they process payroll?
 - d. How can they track cash inflows and outflows to avoid a cash squeeze?
 - e. What is the appropriate product mix? What inventory quantities should they carry, given their limited showroom space?

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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.

Accounting Information Systems Leslie Turner, Andrea Weickgenannt, Mary Kay Copeland, 2017 TRY FREE for 14 days OR RENT this title www.wileystudentchoice.com Realizing the importance of accounting information systems and internal controls in today's business environment, the updated 3rd edition of Accounting Information Systems makes the world of systems and controls accessible to today's student. It enhances opportunities for learning about AIS and its day-to-day operation and is written for the business or accounting major required to take an AIS course. Keeping the student in mind, this text focuses on the business processes and the related controls, as well as the essential topics of ethics and corporate governance.

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 studies reinforce fundamental concepts using real-world scenarios that encourage critical thinking, while AIS at Work examples illustrate complex procedures or concepts in everyday workplace situations. Test Yourself questions allow students to gauge their level of understanding, while End of Chapter questions stimulate application of new skills through problems, cases, and discussion questions that facilitate classroom dialogue. Practical, current, relevant, and grounded in everyday application, this book is an invaluable resource for students of managerial accounting, tax, accounting, and compliance.

Core Concepts of Accounting Information Systems Nancy A. Baganoff, Mark G. Simkin, Carolyn S. Norman, 2008 This textbook is completely updated and revised to provide the latest information on the Internet, e-commerce, software, and database management systems as they apply to accountancy.

Core Concepts of Accounting Information Systems Stephen A. Moscovice, Mark G. Simkin, Nancy A. Baganoff, 1997 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 *Accounting Information Systems Australasian Edition* Marshall Romney, Paul Steinbart, Joseph Mula, Ray McNamara, Trevor Tonkin, 2012-10-24 At last the Australasian edition of Romney and Steinbart's respected AIS text *Accounting Information Systems* first Australasian edition offers the most up to date comprehensive and student friendly coverage of Accounting Information Systems in Australia New Zealand and Asia *Accounting Information Systems* has been extensively revised and updated to incorporate local laws standards and business practices The text has a new and flexible structure developed especially for Australasian AIS courses while also retaining the features that make the US edition easy to use nt concepts such as systems cycles controls auditing fraud and cybercrime ethics and the REA data model are brought to life by a wide variety of Australasian case studies and examples With a learning and teaching resource package second to none this is the perfect resource for one semester undergraduate and graduate courses in Accounting Information Systems **The Routledge Companion to Accounting Information**

Systems Erik Strauss, Martin Quinn, 2017-12-22 Information technology has permeated all walks of life in the past two decades Accounting is no exception Be it financial accounting management accounting or audit information technology and systems have simplified daily tasks and routine work simplified reporting and changed how accounting is done The Routledge Companion to Accounting Information Systems provides a prestige reference work which offers students and researchers an introduction to current and emerging scholarship in the discipline Contributions from an international cast of authors provides a balanced view of both the technical underpinnings and organisational consequences of accounting information systems With a focus on the business consequences of technology this unique reference book will be a vital resource for students and researchers involved in accounting and information management *Accounting Information Systems* James L. Boockholdt, 1993 **Accounting Information Systems** George H. Bodnar, William S. Hopwood, 1998 This work stresses developing control objectives for each transaction cycle Control objectives provide the basis for analysis and audit of an organization's internal control structure It contains exam problem sets especially on transaction cycles and internal control

Accounting Information Systems Marshall B. Romney, Paul John Steinbart, 2003 This text aims to provide students with the knowledge they need to pursue successful careers in accounting It reflects how information technology is altering the nature of accounting and discusses how accountants can improve the design and function of accounting information systems

Accounting Information Systems David H. Li, 1983 *Efficient Cost Keeping* Burroughs Corporation, Elias St. Elmo Lewis, 1914 **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

Accounting Information Systems James A. Hall, 1998 This new text provides thorough and up to date coverage of

accounting information systems and related technologies It features an early presentation of transaction cycles plus a special emphasis on ethics fraud and the modern manufacturing environment The focus is on the needs and responsibilities of accountants as end users of systems systems designers and auditors *Microsoft CRM For Dummies* Joel Scott,Michael DeLisa,2004-10-28 Microsoft CRM das sind die heiss ersehnten Customer Relationship Management CRM Software Anwendungen von Microsoft die jetzt demn chst auf den Markt kommen und die insbesondere auf den Bedarf kleiner und mittelst ndischer Unternehmen zugeschnitten sind Microsoft CRM For Dummies ist ein praktischer Leitfaden der Anf nger und fortgeschrittene Anf nger mit dem Leistungsumfang und der Nutzung dieser CRM Software vertraut macht Das Buch geht ausf hrlich auf die wichtigsten Features von Microsoft CRM ein wie z B integrierte Vertriebs und Servicemodule Funktionen f r das Lead und Verkaufschancenmanagement komplette Kontakthistorie automatisches Ereignismeldungssystem leistungsf hige Wissensdatenbank sowie spezielle Reporting Tools f r die genaue Umsatzplanung und die Auswertung der Gesch ftsaktivit ten Die Vorteile von Microsoft CRM liegen klar auf der Hand Mit dieser neuen Software k nnen Sie effektiver verkaufen alle Aktivit ten zentral an einem Ort verwalten potentielle Interessenten effizient ermitteln und zu Kunden machen schneller informationsbasierte Entscheidungen treffen durchg ngigen Service anbieten und vieles andere mehr Dar ber hinaus ist Microsoft CRM schnell einzuf hren leicht anzupassen und einfach zu bedienen Autor Joel Scott gilt international als Experte f r erfolgreiches CRM im Bereich mittelst ndischer Unternehmen Er ist President und Chef Trainer der Computer Control Corporation einem Unternehmen das sich auf den Vertrieb von CRM Software und entsprechenden Schulungen spezialisiert hat Ein Band aus der beliebten For Dummies Reihe **Readings and Problems in Accounting Information Systems** L. Murphy Smith,Robert H. Strawser,Casper E. Wiggins,1991 *Accounting Information Systems* John Francis Nash,Martin B. Roberts,1984 Management Information Systems Robert A. Schultheis,Mary Sumner,Douglas Brian Bock,1992 **Instr Res Manual, Acct Info** James HUNTON,Steve G. SUTTON,Ulric J. GELINAS (Jr),2004-09 **The Development and Uses of Accounting Information for Managerial Reporting and Control in a Healthcare Setting** Jeffrey Eliot Michelman,1987

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