

<<会计信息系统>>

图书基本信息

内容概要

This book provides an introduction to accounting information from the accountant's perspective. In my search for AIS text book to use in undergraduate and graduate courses to teach students across different countries , I discovered a number of excellent books on the subject those emphasize computerized information systems and use accounting applications liberally. These texts are more appropriate for a course in systems analysis than for accounting. It is sometimes difficult to use these books in different cultures given specific examples from one culture only.

<<会计信息系统>>

作者简介

作者:(美)莫杜德·拉赫曼(Mawdudur Rahman)

书籍目录

Part 1 Introduction Chapter1 Accounting Information Systems - An Overview Introduction Objectives of Financial Accounting Objectives of Managerial Accounting Chapter2 AIS and MIS Attributes and Principles of Accounting Information Users of Accounting Information Systems The Roles of Accountants in the AIS Systems Concepts and the AIS The Computer and Accounting Information in Historical Perspective Summary Review Questions, Discussion Questions, and Problems and Cases Suggested Readings AIS and Its Environment Introduction Elements of A Systems Definition Systems in Action A Systems Definition of the AIS Defining the Computer Assisted Accounting Information System (CAAIS) The Internal Environment The External Environment Summary Review Questions, Discussion Questions, and Problems and Cases Suggested Readings Chapter3 The Accounting Systems Introduction The Structure of the Accounting Systems The Accounting Cycle Computerized Accounting Systems Summary Review Questions, Discussion Questions, and Problems and Cases Suggested Readings Part 2 The AIS : Components and Interfaces Chapter4 The Human Component of the AIS Introduction Human Involvement in an AIS Managerial and Behavioral Aspects of the Human Side of an AIS Dysfunctional Behavior and Motivation : Summary Review Questions, Discussion Questions, and Problems and Cases Suggested Readings Chapter5 The Hardware Component Introduction Input Characteristics and Devices Central Processing Unit Characteristics Secondary Storage Devices Output Characteristics and Devices Data Communications Characteristics and Devices Summary Review Questions, Discussion Questions, and Problems and Cases Suggested Readings Chapter6 The Software Component Introduction The Operating System General Purpose Software Applications Software Summary Review Questions, Discussion Questions, and Problems and Cases Suggested Readings Chapter7 The Data Component: Characteristics, Storage, and Retrieval Introduction The Nature of Data Data Structure Database Structures Data Update and Retrieval Database Management Data Versus Information Summary Review Questions, Discussion Questions, and Problems and Cases Suggested-Readings Part 3 The Dynamics of the AIS Chapter8 Processing Principles and Practices Introduction Computer Operations A CAAIS Example Data Processing Issues Control Issues in the CAAIS Security and Privacy in Computer Processing Summary Review Questions, Discussion Questions, and Problems and Cases Suggested Readings Chapter9 The Traditional Software Development Life Cycle Introduction The Context for the Traditional Life Cycle The MIS Master Plan The Software Development Life Cycle (SDLC) Summary Review Questions, Discussion Questions, and Problems and Cases Suggested Readings Chapter10 AIS in Operation: Revenue Cycle Introduction Accounting Transaction Processing Cycles Controls in Organizations Core Controls A Control Framework: Operating Controls AIS in Operation: Revenue Cycle Framework for Revenue Cycle Elements of the Revenue Generating Subsystems Operating Controls in Revenue Cycle Summary Review Questions, Discussion Questions, and Problems and Cases Suggested Readings Part 4 The AIS at Work Chapter11 AIS in Operation: Expenditure Cycle, Cash Control, Payroll and Inventory Introduction Expenditure Cycle for Purchases Control of Cash Transactions Payroll Accounting Inventory Control Electronic Operating Controls Systems Summary Review Questions, Discussion Questions, and Problems and Cases Chapter12 AIS Controls Introduction Internal Accounting Controls (IAC) Control in Automated Systems Summary Review Questions, Discussion Questions, and Problems and Cases Suggested Readings Appendix 12: Excerpts From the Report of the AICPA Special Advisory Committee on Internal Accounting Control Chapter13 AIS in Management Controls Introduction AIS Characteristics and Criteria for Management Control AIS Data Support for Management Control AIS-MIS Use Mix in Management Control Accountants and Management Control Interface Management Control Decisions Using AIS Summary Review Questions, Discussion Questions, and Problems and Cases Suggested Readings Appendix 13A: GTE's Cost and Schedule Performance System Appendix 13B: Management Control Cycle of the Synex Corporation Chapter14 Strategic Decisions: DSS, AIS, and AI/ES Introduction Strategic Planning: An Overview Strategic Management AIS in Corporate Planning Decision Support Systems (DSS) Artificial

Intelligence (AI) and Expert Systems (ES) Summary Review Questions, Discussion Questions, and Problems and Cases Suggested ReadingsChapter15 Current Issues in Accounting Information Systems Introduction Web Accounting Enterprise Resource Planning (ERP) Financial Supply Chain Management (FSCM) Benefits of Financial Supply Chain Other Innovative Technologies in Accounting Transactions Processing Summary Review Questions, Discussion Questions, and Problems and Cases

编辑推荐

This book provides an introduction to accounting information from the accountant's perspective. In my search for AIS text book to use in undergraduate and graduate courses to teach students across different countries, I discovered a number of excellent books on the subject those emphasize computerized information systems and use accounting applications liberally. These texts are more appropriate for a course in systems analysis than for accounting. It is sometimes difficult to use these books in different cultures given specific examples from one culture only.

版权说明

本站所提供下载的PDF图书仅提供预览和简介，请支持正版图书。

更多资源请访问:<http://www.tushu007.com>