

THE ACCOUNTING INFORMATION SYSTEM

SOURCES OF DATA

- Internal (ex: payroll sheet)
- External (ex: supplier invoices, customer cheques, bank statements)

DECISION MAKING

- Financial statements and reports are interpreted and used for decision making.

The Accounting Process

DATA INPUT

- Collecting, analyzing, measuring, and recording of data.

DATA PROCESSING

- Data are classified and stored.

OUTPUT

- Information are summarized in financial statements and reports.

Accounting Information Systems

Joseph W. Wilkinson



Accounting Information Systems:

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Accounting Information Systems Marshall B. Romney, Paul John Steinbart, 2017-01-02 Revised edition of the authors *Accounting information systems* 2015

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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 and Information Systems Joseph W. Wilkinson,1982 *Accounting Information Systems* Cynthia D. Heagy,Constance M. Lehmann,2010-04-15 This textbook is intended to meet the needs of a first course in accounting information systems at either the undergraduate or graduate level It may also be used as a review text in second or subsequent courses in this area A primary objective in writing the seventh edition of the text was to present AIS material that would make students more marketable in today s accounting environment Recognizing that over 90 percent of accounting systems are licensed rather than internally custom developed and that the current market demand is for accounting graduates who can install operate and audit such systems this text represents a new paradigm In contrast to traditional accounting systems textbooks that assume an organization will develop its own accounting system and therefore emphasize systems development this textbook gives students the theoretical foundation and skills they will need to conduct a requirements analysis search for a commercial solution and successfully implement the software package selected In addition to learning the essential AIS concepts you will see much discussion and many examples of commercial accounting systems software as it is designed and as it should be designed Another objective in writing this edition was to make the material student friendly Therefore the authors took great care in directing their words to the students Recognizing that this is their first introduction to accounting systems clear definitions of terms were included and numerous examples and illustrations were incorporated to explain the material The book consists of fifteen chapters The first fourteen chapters provide the theoretical and practical foundation for the final chapter on selecting and implementing AIS software The learning experience will be optimized if all fifteen chapters are covered

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