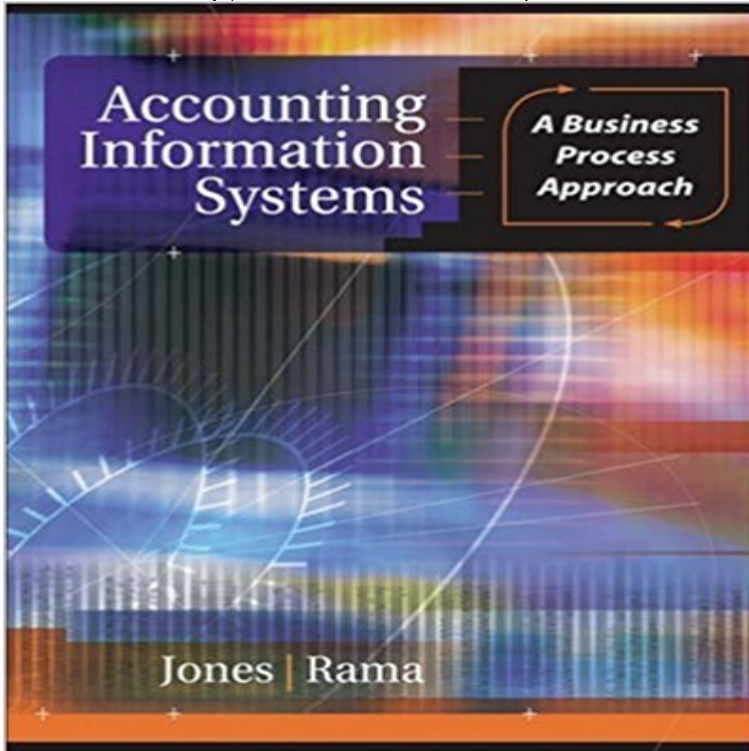


Accounting Information Systems: A Business Process Approach



The purpose of this text is to help students develop a strong conceptual foundation in accounting information systems (AIS) that can serve as a basis for lifelong learning. The text's approach has emerged from the authors' extensive experience gained through teaching the AIS course at multiple institutions. This text is a flexible resource that can be adapted to meet the varying needs of different students, faculty, and institutions. Using a business process approach, this text (a) provides a strong conceptual foundation in accounting systems and control, (b) enables students to use this foundation in developing and evaluating accounting applications and in problem solving, and (c) presents information in a way that facilitates student learning. Throughout the text, the authors emphasize the relevance of the content to accountants and the roles they play as designer, user and evaluator of information systems. The text provides numerous problem-solving aids to help students develop skills in documenting and analyzing transaction cycles and AIS data, identifying risks and controls, using accounting applications, and designing and evaluating AIS. A set of core cases used throughout the text for illustration and assignments assists integration. A comprehensive case at the end of the text gives students further opportunity to demonstrate understanding. A supplement is available to help students learn how a relational database (MS Access) can be used to implement an AIS.

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