

<<会计信息系统>>

图书基本信息

书名：<<会计信息系统>>

13位ISBN编号：9787811220919

10位ISBN编号：7811220911

出版时间：2007-9

出版时间：东北财经大学出版社

作者：詹姆斯·霍尔

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>

<<会计信息系统>>

内容概要

本书是“高等院校双语教学适用教材会计”之第5版，全书分5部分共17章，它在前一版的基础上进行了全面的更新，使读者能够获得目前最新的关于业务流程系统开发方法、IT治理及战略、安全、内部控制以及《萨班斯-奥克斯利法案》等相关方面的内容。

该书可供各大院校作为教材使用，也可供从事相关专业的从业人员作为参考书使用。

与以前的版本相比，第五版的《会计信息系统》在内容上进行了全面的更新，使读者能够获得目前最新的关于业务流程、系统开发方法、IT治理及战略、安全、内部控制以及《萨班斯-奥克斯利法案》等相关方面的内容。

除此之外，本书的特点还表现在以下几个方面：（1）运用概念性框架；（2）明晰会计信息系统的演变过程；（3）强调内部控制；（4）引入系统设计和文件工具的内容。

本书在结构上分为五个部分，共17章。

在每一章后都配有大量的习题，有的章节还设有附录，这部分教学辅助内容，读者可以从书后所附的光盘中获取。

书籍目录

出版者的话 导读 Brief Table of Contents

PART 1 OVERVIEW OF ACCOUNTING INFORMATION SYSTEMS

CHAPTER 1 THE INFORMATION SYSTEM: AN ACCOUNTANT'S PERSPECTIVE

The Information Environment What Is a System? An Information Systems Framework AIS

Subsystems A General Model for AIS Acquisition of Information Systems Organizational Structure

Business Segments Functional Segmentation The Accounting Function The Information Technology Function

The Evolution of Information System Models The Manual Process Model The Flat-File Model The Database Model The REA Model ERP

Systems The Role of the Accountant Accountants as Users Accountants as System Designers

Accountants as System Auditors Summary

CHAPTER 2 INTRODUCTION TO TRANSACTION PROCESSING

An Overview of Transaction Processing Transaction Cycles The Expenditure Cycle

The Conversion Cycle The Revenue Cycle Accounting Records Manual Systems

The Audit Trail Computer-Based Systems Documentation Techniques Data Flow

Diagrams and Entity Relationship Diagrams Flowcharts Record Layout Diagrams

Computer-Based Accounting Systems Differences between Batch and Real-Time Systems

Alternative Data Processing Approaches Batch Processing Using Real-Time Data Collection

Real-Time Processing Summary Appendix 见光盘

CHAPTER 3 ETHICS, FRAUD, AND INTERNAL CONTROL

Ethical Issues in Business Business Ethics Computer Ethics

Sarbanes-Oxley Act and Ethical Issues Fraud and Accountants Definitions of Fraud Factors that Contribute to Fraud

Financial Losses from Fraud The Perpetrators of Frauds Fraud Schemes

Internal Control Concepts and Techniques SAS 78/COSO Internal Control Framework

Summary.....

PART 2 TRANSACTION CYCLES AND BUSINESS PROCESSES

CHAPTER 4 THE REVENUE CYCLE The Conceptual System

CHAPTER 5 THE EXPENDITURE CYCLE PART I: PURCHASES AND CASH DISBURSEMENTS PROCEDURES

CHAPTER 6 THE EXPENDITURE CYCLE PART II: PAYROLL PROCESSING AND FIXED ASSET PROCEDURES

CHAPTER 7 THE CONVERSION CYCLE

CHAPTER 8 FINANCIAL REPORTING AND MANAGEMENT REPORTING SYSTEMS

PART 3 ADVANCED TECHNOLOGIES IN ACCOUNTING INFORMATION

CHAPTER 9 DATABASE MANAGEMENT SYSTEMS

CHAPTER 10 THE REA APPROACH TO BUSINESS PROCESS MODELING

CHAPTER 11 ENTERPRISE RESOURCE PLANNING SYSTEMS

CHAPTER 12 ELECTRONIC COMMERCE SYSTEMS

PART 4 SYSTEMS DEVELOPMENT ACTIVITIES

CHAPTER 13 MANAGING THE SYSTEMS DEVELOPMENT LIFE CYCLE

CHAPTER 14 CONSTRUCT, DELIVER, AND MAINTAIN SYSTEMS PROJECT

PART 5 COMPUTER CONTROLS AND AUDITING

CHAPTER 15 IT CONTROLS PART I: SARBANES-OXLEY AND IT GOVERNANCE

CHAPTER 16 IT CONTROLS PART II: SECURITY AND ACCESS

CHAPTER 17 IT CONTROLS PART III: SYSTEMS DEVELOPMENT, PROGRAM CHANGES, AND APPLICATION CONTROLS

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>