

Accounting Information Systems 3rd Edition

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Accounting Information Systems: Basic Concepts and Current Issues, Third Edition, by Robert Hurt provides a highly approachable, interdisciplinary presentation of the fundamental accounting topics and information technology of AIS. It is written in a manner intended to develop professional judgment and critical thinking skills so students are prepared to be successful and effectively communicate with accountants and general managers whether their careers take them into public accounting, the corporate world, governmental and not-for-profit accounting, or another practice.

Accounting Information Systems provides a comprehensive knowledgebase of the systems that generate, evaluate, summarize, and report accounting information. Balancing technical concepts and student comprehension, this textbook introduces only the most-necessary technology in a clear and accessible style. The text focuses on business processes and accounting and IT controls, and includes discussion of relevant aspects of ethics and corporate governance. Relatable real-world examples and abundant end-of-chapter resources reinforce Accounting Information Systems (AIS) concepts and their use in day-to-day operation. Now in its fourth edition, this popular textbook explains IT controls using the AICPA Trust Services Principles framework—a comprehensive yet easy-to-understand framework of IT controls—and allows for incorporating hands-on learning to complement theoretical concepts. A full set of pedagogical features enables students to easily comprehend the material, understand data flow diagrams and document flowcharts, discuss case studies and examples, and successfully answer end-of-chapter questions. The book's focus on ease of use, and its straightforward presentation of business processes and related controls, make it an ideal primary text for business or accounting students in AIS courses.

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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.

Intended for a one-semester course in Accounting Information Systems taught at the sophomore, junior, or senior level at most two- and four-year schools. This revision is completely streamlined, includes new pedagogy, and is accompanied by a CD-ROM containing added coverage, making it flexible enough to suit a variety of different approaches to the course.

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