

CHAPTER 1

True-False Questions

1. The acronym AIS stands for "Accounting Information Standards." **FALSE**
2. Accounting information systems must be computerized to be effective. **FALSE**
3. It is best to view an AIS as an accounting system that must be computerized. **FALSE**
4. AISs often create information that is useful to non-accountants.
5. In order to be useful, raw accounting data must be processed by a computer. **FALSE**
6. The path that data follow in an AIS, for example from manual source document to completed output report, is called an *audit trail*.
7. A company's audit trail is normally easier to follow under a manual data processing system compared to a computerized information processing system.
8. The starting point for an audit trail of a payroll system might be an employee time card.
9. The starting point for an audit trail of a production department might be the purchase of raw materials.
10. The acronym ERP stands for "electronic reporting plan." **FALSE**
11. The term *information overload* refers to providing too much data to management, often resulting in managers ignoring it.
12. An advantage of computerized AISs is that they do not need to be programmed to catch simple input errors such as entering "4.0" instead of "40.0" for hours worked in a payroll application. **FALSE**
13. Computers tend to make audit trails easier to follow because everything is computerized. **FALSE**
14. The acronym ERP stands for "enterprise reporting system." **FALSE**
15. The authors consider accountants to be "knowledge workers."
16. Predictive analytics use large data warehouses to help organizations improve performance.
17. As used in this chapter, the acronym SAR stands for "suspicious accounting reports." **FALSE**

Accounting Information Systems Test Bank Chapter 7

Cynthia Heagy, Constance Lehmann



Accounting Information Systems Test Bank Chapter 7:

Core Concepts of Accounting Information Systems Mark G. Simkin, James L. Worrell, Arline A. Savage, 2018-02-13
Accounting Information systems AIS have become indispensable in the field and this book provides clear guidance for students or professionals needing to get up to speed Designed to suit a one semester AIS course at the graduate undergraduate or community college level *Core Concepts of Accounting Information Systems* explores AIS use and processes in the context of modern day accounting Coverage includes conceptual overviews of data analytics accounting and risk management as well as detailed discussion of business processes cybercrime database design and more to provide a well rounded introduction to AIS Case studies reinforce fundamental concepts using real world scenarios that encourage critical thinking while *AIS at Work* examples illustrate complex procedures or concepts in everyday workplace situations Test Yourself questions allow students to gauge their level of understanding while End of Chapter questions stimulate application of new skills through problems cases and discussion questions that facilitate classroom dialogue Practical current relevant and grounded in everyday application this book is an invaluable resource for students of managerial accounting tax accounting and compliance

Accounting Information Systems Leslie Turner, Andrea B. Weickgenannt, Mary Kay Copeland, 2020-01-02 *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

Accounting Information Systems Ulric J. Gelinas, Steve G. Sutton, Allan E. Oram, 1999 Accounting is increasingly becoming an information systems function and knowledge of that system is critical for business success Gelinas uses data flow diagrams and an emphasis on technology and internal controls to help assure students future professional success

Accounting Information Systems James A. Hall, 1998 This new text provides thorough and up to date coverage of accounting information systems and related technologies It features an early presentation of transaction cycles plus a special emphasis on ethics fraud and the modern manufacturing environment The focus is on the needs and responsibilities of

accountants as end users of systems systems designers and auditors **Accounting Information Systems** Arline A. Savage, Danielle Brannock, Alicja Arnold, 2024-04-16 Accounting Information Systems presents a modern professional perspective that develops the necessary skills students need to be the accountants of the future Through high quality assessment and a tool agnostic approach students learn course concepts more efficiently and understand how course concepts are applied in the workplace through real world application To help students to be the accountants of the future the authors incorporate their own industry experience and help showcase how AIS concepts are used through tools spotlighting real accounting professionals and job opportunities This international edition provides new and expanded coverage of topics including components of AIS database forms and reports and software tools for graphical documentation The edition also includes new cases from across the world in the In the Real World feature in select chapters showing how the concepts in the chapter apply to a real world company or business Every chapter now includes new Concept Review questions at the end of each section focusing on key points students need to remember *Accounting Information Systems* Cynthia

Heagy, Constance Lehmann, 2020-10-02 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 Accounting systems in this textbook are events driven encompassing the capture and processing of all events financial and non financial required to construct the financial reports that are necessary for managing an organization and for meeting its external reporting requirements Special emphasis is given to the reporting requirements of accounting systems as well as control activities typically found in the generic business processes

Financial Accounting Charles Horngren, Walter Harrison, Suzanne Oliver, Peter Best, David Fraser, Rebecca Tan, 2012-10-23 Success in Accounting begins here The technical details you need to know and decision making processes you need to understand with plain language explanations and unlimited practice Financial Accounting is an engaging resource that focuses on current accounting theory and practice in Australia within a business context It emphasises how financial decision making is based on accurate and complete accounting information and uses case studies to illustrate this in a practical way The new 7th edition is accurate and up to date guided by extensive technical review feedback and incorporating the latest Australian Accounting Standards It also provides updated coverage of some of the most significant current issues in accounting such as ethics information systems and sustainability *Introduction to Information Systems* R. Kelly Rainer, Brad Prince, 2023-09-20 Introduction to Information Systems 10th Edition teaches undergraduate business majors how to use information technology to master their current or future jobs Students will see how global businesses use technology and information systems to increase their profitability gain market share develop and improve their customer relations and manage daily operations This course demonstrates that IT is the backbone of any business whether a student is

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