

CONTROL OF ACCOUNTING INFORMATION SYSTEM

CHAPTER 7

OVERVIEW OF CONTROL CONCEPTS

- **Internal Control** - is the process implemented by the board of directors, management, and those under their direction to provide reasonable assurance that the following control objectives are achieved:
 - Assets (including data) are safeguarded.
 - Records are maintained in sufficient detail to accurately and fairly reflect company assets.
 - Accurate and reliable information is provided.
 - There is reasonable assurance that financial reports are prepared in accordance with GAAP.
 - Operational efficiency is promoted and improved.
 - Adherence to prescribed managerial policies is encouraged.
 - The organization complies with applicable laws and regulations.

INTERNAL CONTROL FUNCTIONS

- **Internal controls** perform three important functions:
 - Preventive controls

Chapter 7 Control Accounting Information Systems Solutions

John Page, Paul Hooper



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Accounting Information Systems George H. Bodnar, William S. Hopwood, 1995 This volume stresses information communication and networking technology applied within the context of transaction cycles and internal control structure Transaction cycles are a conceptual approach to the study of accounting systems The book also features Internet resources electronic tax retention requirements expanded coverage of data

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web which of the following is a possible graph of $y = f(x)$ $y = f(x)$ $y = f(x)$ equals f left parenthesis x right parenthesis dashed lines indicate asymptotes choose 1 answer