Modeling and Designing Accounting Systems: Using Access to Build a Database
C. Janie Chang, Laura R. Ingraham

DESCRIPTION

_Modeling and Designing Accounting Systems: Using Access to Develop a Database_ provides both a **conceptual and practical** approach to Accounting Information System data modeling and database design.

Written as a supplement, the text begins with simple, easy to understand examples of data modeling using the resource-event-agent (REA) approach to model business processes. The text then provides step-by-step instructions explaining how to convert REA diagrams into database structures. Hands-on exercises are subsequently used to help students become familiar with using Microsoft Access to implement a database.

In the final three chapters of the text, students model and design a portion of the accounting information system for a single company, Tragg’s Custom Surfboards, using the REA approach.

ABOUT THE AUTHOR

C. Janie Chang is a Professor Accounting Information Systems (AIS) at San Jose State University (SJSU). She received her Ph.D. from the University of California, Irvine. Before Moving to the Silicon Valley, Dr. Chang taught at California State University San Marcos and was elected as the Accounting Faculty of the Year for three consecutive years (1995-98). Since joining the faculty at SJSU, Dr. Chang was responsible for developing the undergraduate AIS program at SJSU. In addition, she assisted SJSU students in establishing the student chapter of Information Systems Audit and Control Association (ISACA) in 2002. Dr. Chang’s
current teaching responsibilities include AIS, Advanced AIS, IS Audit, Issues in E-Business, and Business Networks and Controls. Dr. Chang is very active and productive in research. Her studies have been published in leading academic journals including Abacus, Auditing: A Journal of Practice and Theory, Behavioral research in Accounting, Data Base, Journal of Accounting Literature, etc. In 2003, Dr. Chang received the SJSU College of Business Outstanding Academic/Theoretical Research Award.

Laura R. Ingraham is an Associate Professor of Accounting Information Systems at San Jose State University. She holds both a Ph.D. in Business Administration and a Bachelor of Science in Accounting from Arizona State University. Prior to arriving at San Jose State, Dr. Ingraham served as an Assistant Professor at CSU San Marcos and at North Carolina State University State University, where she developed several distance education courses. Dr. Ingraham is the co-author of four textbooks and has written more than a dozen research papers on information systems, e-commerce, taxation, and accounting topics. Her work has been published in Expert Systems and Emerging Technologies, Strategic Finance, Tax Notes, Journal of State Taxation, etc. Dr. Ingraham's current teaching responsibilities include Accounting Information Systems, Advanced AIS and Risk Management, and Issues in E-Business. She has also taught in the areas of taxation and introductory financial and managerial accounting. Dr. Ingraham is the recipient of the 2005 San Jose State University College of Business Outstanding Undergraduate Instructor Award.

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## FEATURES

Step-by-step detailed instructions show how to model and design three essential processes of an accounting information system:

* The **Sales/Collection** Process

* The **Acquisition/Payment** Process

* The **Human Resources/Payroll** Process
Uses REA diagrams to model business processes.

Provides a systemic approach to convert data models into database structures.

The approach is software-independent, but utilizes Microsoft Access 2003 to implement the data models throughout the text.

Multiple-choice questions and additional problems at the end of each chapter reinforce text concepts.

Includes a CD-ROM containing the additional data and forms you will need to complete each chapter.

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