Accounting Information Systems: Controls and Processes, 3rd Edition
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DESCRIPTION

Realizing the importance of accounting information systems and internal controls in today’s business environment, the updated 3rd edition of Accounting Information Systems makes the world of systems and controls accessible to today’s student. It enhances opportunities for learning about AIS and its day-to-day operation and is written for the business or accounting major required to take an AIS course. Keeping the student in mind, this text focuses on the business processes and the related controls, as well as the essential topics of ethics and corporate governance.

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NEW TO EDITION

• Cloud Computing topics are integrated in several chapters.
• Incorporation of the COSO framework and integration of discussions of risks and controls in all business process chapters.

• More emphasis on continuous auditing in Chapter 7.

• Updates in chapter 7 pertaining to the impact of IFRS on audit risk and the AICPA’s new framework on service organization controls (including cloud providers).

• Expanded discussion of data in Chapter 13, including the use of unstructured data and its impact on the size of databases.

• Updated presentations of e-business, internet EDI, and XBRL in Chapter 14.

• Increased coverage of segregation of duties in ERP systems and ERP control reports.

• Enhanced and updated “Real World” vignettes in most chapters.

• End#of#chapter questions, problems, and cases that match well with the chapter content to help reinforce the topics presented.

• Real-world examples to illustrate important concepts – each chapter includes examples of issues faced by actual business organizations.

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**FEATURES**

• **Writing Style:** Designed to give students an appreciation for internal controls, this textbook introduces only the technology most necessary and the authors write in a style that makes these technical concepts easy to understand.

• **Process Maps:** In addition to data flow diagrams and document flowcharts, Turner AIS introduces Process Maps which are a tool used in the real world that presents business processes in a clear, simple manner.

• **Business Process Approach:** Understanding that all systems are influenced by business process, this text emphasizes the “business” in business process so students have more context for the systems.

• **Continuing Case:** Found at the end of all chapters.

• **Microsoft Dynamics GP** screen shots illustrate AIS via a real computer system.

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