

## Core Concepts Of Accounting Information Systems 12th Edition Test

This textbook is completely updated and revised to provide the latest information on the Internet, e-commerce, software and database management systems as they apply to accountancy.

Deigned for courses in introductory accounting, this text offers students a shortcut to understanding the basic terminology and fundamental concepts of accounting.

Raiborn arms accountants with the resources they need to understand key financial and managerial accounting concepts. Visual Recaps are provided to illustrate significant topics in a pictorial manner or summarized in a table. Each chapter contains a summary, key terms list, and a variety of questions, exercises, problems, and short cases. Accounting Information for Decision Making sections are designed to emphasize a user perspective of accounting information. Accountants will also find discussions of international financial reporting standards (IFRSs) to gain a global perspective.

Hurt's Accounting Information Systems, 2e continues to take a fresh new approach that puts judgment and critical thinking, not technology, at the heart of the AIS course. Using a conversational writing style appealing to students, this book presents AIS as an art as much as a science. AIS is presented as a set of fundamental ideas and concepts that can be applied in various organisational contexts. Students are provided with vocabulary they will need to succeed in the profession and ensuring that they can communicate clearly and effectively about accounting information systems with both accountants and nonaccountants. The text end-of-chapter exercises and assessment tools are all competency-based, distilling knowledge to its essential elements and then encouraging students to use those essential elements to think for themselves.

Theme 2 covers Accounting Issues Involving Income and Cash Flows. It contains 4 Modules: 1. Introduction (economic definitions of income; accounting definitions of income; relationship between income and cash flows) 2. Owners' and Creditors' Uses of Income and Cash Flows Information (financial statement analysis, revenue recognition, earnings management and the quality of earnings, fraudulent financial reporting) 3. Management Uses of Income and Cash Flows Information (CVP analysis; reacting to profitability by cutting costs; reacting to deficits; budgets; information systems for budgeting and cost information, etc.) 4. Government and Other Users of Income and Cash Flows Information (taxable income vs. financial accounting income; tax planning; tax evasion vs. tax avoidance; role of auditing in tax compliance; regularity accounting principles, etc.)

Knowing how an accounting information systems gather and transform data into useful decision-making information is fundamental knowledge for accounting professionals. Mark Simkin, Jacob Rose, and Carolyn S. Norman's essential text, Core Concepts of Accounting Information Systems, 13th Edition helps students understand basic AIS concepts and provides instructors the flexibility to support how they want to teach the course.

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.

The name areas for AIS, as identified by the AAA Committee on Contemporary Approach to Teaching AIS, are all addressed. \* Real world cases are woven into the text material. \* Each chapter highlights a real world case or concept in the AIS at Work feature.

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