



Accounting Information Systems (10th Edition)

By Marshall B. Romney, Paul J. Steinbart

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Thorough and up-to-date, this book supports any of the most popular approaches to AIS: focus on transaction cycles and controls; focus on systems life cycle; focus on databases and data modeling; or focus on computer-based controls, fraud and auditing. The book begins with an overview and conceptual foundations then goes on to discuss control and audit of accounting information systems, accounting information systems applications, and the systems development process. For CPAs and corporate accountants.

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Editorial Review

From the Back Cover

The book reflects how information technology (IT) is altering the very nature of accounting, discussing how developments such as the Internet, electronic commerce, EDI, databases, and artificial intelligence are fundamentally transforming the way organizations conduct their business activities. Streamlined presentation condenses coverage into nineteen clear, tightly-focused chapters. Increased coverage of business strategy introduces basic strategies and strategic positions in Chapter 1. Enhanced coverage of e-commerce explores FEDI and control issues as well as IT support of e-commerce. For accountants interested in updating their skills.

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Today, professional accountants work in an exciting and complex environment that is constantly changing. Progress in information technology (IT) is occurring at an ever-increasing rate. Business organizations are changing their methods of operation and their management structures to meet the demands of an increasingly competitive environment. The economic and legal environment in which accountants work is also changing in unpredictable ways. These changes require today's accounting students to be better prepared than ever to enter the challenging world of the accounting profession.

The ninth edition of *Accounting Information Systems* provides students with the knowledge and skills they need to pursue successful careers in accounting. The text reflects how IT is altering the nature of accounting. Specifically, we discuss how such developments as the Internet, electronic commerce, EDI, and databases are fundamentally transforming the way organizations conduct their business activities. We also explain how these IT developments are changing the way businesses account for the results of those activities.

In addition to technology-driven changes, companies are responding to the increasingly competitive business environment by reexamining every internal activity in an effort to reap the most value at the least cost. As a result, accountants are being asked to do more than simply report the results of past activities. They must take a more proactive role in both providing and interpreting financial and nonfinancial information about the organization's activities. Therefore, throughout this text we discuss how accountants can improve the design and functioning of the accounting information system (AIS) so that it truly adds value to the organization. For example, each chapter uses data modeling to illustrate how AISs can effectively integrate internally generated financial and nonfinancial data about organizational activities with other externally generated data (e.g., customer credit ratings and satisfaction).

As with the first eight editions, this book is written to help students acquire the understanding and knowledge of AISs that they must have to succeed in their chosen field. Today's accounting students will become tomorrow's users, auditors, and managers of computer-based information systems. As primary users of information systems in organizations, accountants must participate in their design and understand their operation. Accounting managers must measure and evaluate the performance of information systems. Internal and external auditors must assess the quality of information processing and evaluate the accuracy of information input and output. The major share of the accounting consultant's work is in the design, implementation, and evaluation of information systems.

To be successful in pursuing an accounting career, students must possess a basic knowledge of computer-

based information systems and their role in performing the accounting function in contemporary business organizations.

Graduating students must understand the following key concepts:

- The business activities performed in the major business cycles and the flow of accounting data and information in those systems
- The collection and processing of data about those business activities
- The use of the latest IT developments to improve the efficiency and effectiveness of business activities
- The fundamentals of e-business and how they affect modern accounting information systems
- How to design an accounting information system (AIS) to provide the information needed to make key decisions in each business cycle
- The development, implementation, and maintenance of an AIS
- Internal control objectives and the effects of IT on these objectives, as well as the specific controls used to achieve those objectives
- Fundamental concepts of database technology and data modeling and their effect on AIS
- The tools of AIS work, such as REA diagrams, data flow diagrams, and flowcharting

This book is intended for use in a one-semester course in accounting information systems at the undergraduate or graduate level. Introductory financial and managerial accounting courses are suggested prerequisites, and an introductory course in data processing that covers a computer language or software package is helpful. The book can also be used as the main text in graduate or advanced undergraduate courses in management information systems.

MAJOR CHANGES IN THE NINTH EDITION

A significant effort has been made to shorten the ninth edition of the book and make it even easier for students to use and understand. This has been accomplished in the following ways:

1. A chapter and an appendix have been dropped from the book. Chapter 4 of the eighth edition, "Introduction to Data Processing," has been eliminated. Some of the chapter material, principally the data processing cycle, has been moved to Chapter 2, which now provides an overview of AIS processes. Information about files and databases has been integrated into the database chapter. As a result, in the ninth edition all of the material on files and databases is now discussed in Chapter 4. The remainder of the material that had been in the former Chapter 4, along with the appendix to that chapter, has been moved to our Web site.
2. Elementary concepts of data processing are introduced in Chapter 2 in connection with the steps of the accounting cycle.
3. References for each chapter, found at the end of the eighth edition, have been moved to our Web site **www.prenhall.com/romney**.
4. Some of the longer problems and cases at the end of some chapters have been moved to our Web site **www.prenhall.com/romney**.

In addition, the whole text was reexamined with a view to tightening the exposition and presenting every concept in as clear and straightforward a manner as possible.

The e-business chapter has been rewritten to bring more e-business concepts and principles into the book. The new chapter has a greater focus on the business viewpoint of e-business, describes how each step in the value chain is affected by e-business, and discusses the risks and controls that should be considered in e-business applications. Moreover, to give e-business a greater focus and importance, the chapter on e-business

was moved from Chapter 7 in the eighth edition to Chapter 3 in the ninth edition. In addition, where appropriate, e-business concepts have been integrated into other chapters of the book.

Chapter 8 has been extensively revised to parallel the structure and format of the AICPA's new service, SysTrust, which provides assurance that an information system is, in fact, reliable. SysTrust uses four principles to determine if a system is reliable: availability, security, maintainability, and integrity.

We have improved and expanded our discussion of the REA data model in Chapter 5, as well as the cycle chapters (Chapters 11 through 15). In these chapters, the coverage of each business process cycle was also updated and improved by including such topics as e-business and enterprise resource planning (ERP) software.

IMPORTANT FEATURES

New On-line Support. Any student or instructor using AIS 9e has FREE access to Prentice Hall's content-rich, text-supported Web site at www.prenhall.com/romney. The AIS 9/e "Companion Web site" is designed to help students study the course material. Each text chapter is supplemented with an on-line 'study guide with immediate feedback, current news articles supported with exercises and activities, Internet exercises, PowerPoint slides, and more. Students can also access Prentice Hall's on-line tutor for additional help. Instructor supplements are passcode protected for security purposes and can be found on the instructor portion of this Web site.

Free on-line course support is available on Blackboard and Course Compass platforms. CourseCompass is Prentice Hall's nationally hosted solution.

Coverage of business strategies. The concept of the value chain classifies IT as a support activity. Thus, investments in IT are not an end in themselves, but must be linked to an organization's strategy and strategic position. Chapter 1 discusses basic strategies and the strategic positions that firms can pursue. This material is placed in the first chapter so that students immediately begin to think about how IT can be used to help organizations achieve their goals.

Coverage of e-business. As mentioned, e-business concepts and principles are thoroughly covered in the text.

Coverage of databases and data modeling. Accountants are increasingly becoming involved in database design. The discussion of relational databases in Chapter 4 has been improved. Chapter 5 has been revised to more clearly explain the REA approach to data modeling and it provides more examples. We also created additional homework problems designed to help students progressively hone their data modeling skills.

Focus on transaction cycles from a business process perspective. Chapters 11 through 14 cover the revenue, expenditure, production, and human resource business processes. In-depth coverage of how these processes are executed is combined with a thorough discussion of control issues. REA diagrams illustrate how data about these processes can be stored in integrated databases. Chapter 15 discusses both traditional general ledger and also ERP systems. Chapter 15 also covers additional measurement topics that are part of the "new finance," such as the balanced scorecard and the likely effects of XBRL on accounting and financial reporting.

Coverage of controls. Chapter 7 discusses control concepts using the COSO format. As discussed, specific controls in Chapter 8 follow the control format used by SysTrust.

Updated coverage of computer fraud and security. Chapter 9, on computer fraud, includes techniques that

perpetrators are using to defraud companies. Many of these involve the Internet and other electronic commerce applications. Examples of recent frauds are included to illustrate fraud techniques.

The systems development process. Chapter 16 provides an overview of the development process and discusses systems analysis concepts, concluding with a definition of user needs. Chapter 17 discusses the various development strategies used to obtain a new AIS. Chapter 18 concludes with a discussion of how to design, implement, operate, and maintain a system to meet user needs.

Integrated cases. Each chapter begins with an **integrative** case, based on one of four fictional companies, that introduces the chapter's key concepts and topics. This case is integrated throughout the chapter, and a description of how the issues are resolved is provided in the summary and case conclusion.

Focus boxes and real-world examples. We include one to four focus boxes in each chapter. The focus boxes are summaries of articles describing how specific companies are using the latest IT developments to improve their AIS. Numerous real-world examples, featuring both large and small companies in a variety of industries, have also been added to each chapter to highlight and reinforce key concepts.

Chapter quizzes. At the end of each chapter is a short multiple-choice quiz, with answers provided at the end of the problem and case material. Students can use the quiz to test their understanding of the main topics in the chapter.

End-of-chapter discussion cases and problems. The end-of-chapter material is designed to help students develop and test their knowledge. It includes discussion questions and problems that integrate material from various parts of the chapter. Many problems were developed from reports in current periodicals. Other problems were selected from the various professional examinations, including the CPA, CMA, CIA, and SMAC exams.

End-of-chapter cases. Most chapters have two end-of-chapter cases. One is a stand-alone case; the other is the AnyCompany case, which provides students with the opportunity to apply their knowledge to the specific problems and challenges faced by a business in their local area. The AnyCompany case also gives students the chance to practice their written and oral communication skills in a realistic setting. The requirements for each AnyCompany case are tailored to the topics offered in the respective chapter. These suggested requirements are too extensive to permit assignment of all AnyCompany cases in one semester. Instead, we encourage instructors to select the case (s) with requirements that most closely match their course objectives. Alternatively, instructors can choose selected requirements from several chapters to create a customized term project that reflects the topics stressed in the course.

Graphics. The text contains hundreds of figures, diagrams, flowcharts, and tables that illustrate the concepts taught in the chapters.

References. On the Web site is an extensive bibliography, organized by chapter. This list contains references to the real-world examples used in each chapter and provides students with a starting point for further research on topics of interest.

Glossary. A comprehensive glossary located at the back of the book allows students to master the many terms used in the text.

AN OVERVIEW OF THE NINTH EDITION

Part I: Conceptual Foundations of Accounting Information Systems

Part I consists of the following six chapters which present the underlying concepts fundamental to an understanding of AIS:

Chapter 1 introduces basic terminology and discusses how an AIS can add value to an organization. It also discusses basic strategies and the strategic positions that firms can pursue, so that students can understand how IT can be used to help organizations achieve their goals.

Chapter 2 provides an overview of AIS topics, focusing on understanding basic business processes. It introduces the basic data processing steps used in an AIS. A simplified version of an REA diagram is also introduced to help students see the wide range of data that must be collected by the AIS. This information helps students to understand what an AIS does; as they read the remainder of the book, they see how advances in IT affect the manner in which those functions are performed. This coverage is especially useful if the curriculum has been changed so that the AIS course is now the first class accounting majors take after the course on principles.

Chapter 3 discusses the role of electronic commerce in today's business organizations. The chapter also discusses telecommunications concepts and applications as well as the Internet and the World Wide Web.

Chapter 4 introduces students to databases, with a particular emphasis on the relational data model and query languages. It also discusses transaction processing in automated systems, presenting basic information processing and data storage concepts.

Chapter 5 discusses data modeling and the design of a database AIS. It illustrates how the database technology covered in Chapter 4 can be used to design an AIS that more fully meets the information needs of managers. Chapter 5 also demonstrates how traditional financial statements and managerial reports can be derived from a database AIS.

Chapter 6 covers the most important tools and techniques used to understand, evaluate, design, and document information systems: data flow diagrams, and flowcharts.

Part II : Control and Audit of Accounting Information Systems

Part II consists of four chapters.

Chapter 7 discusses the threats to an AIS and why they are growing, as well as basic concepts of control. The chapter then discusses the major components of the COSO control model: the control environment; control policies, procedures, and activities; risk assessment; information and communication; and monitoring systems.

Chapter 8 discusses the many specific computer controls used in business organizations. The chapter material was organized so that these controls are explained in the context used by SysTrust: availability, integrity, security, and maintainability.

Chapter 9 focuses on computer fraud and security. The chapter defines fraud, explains how and why it occurs, discusses approaches and techniques used to perpetrate computer fraud, and provides methods for preventing and detecting it.

Chapter 10 reviews principles and techniques for the audit and evaluation of internal control in a computer-based AIS and introduces the topic of computer-assisted auditing. In auditing an information system, an

auditor should make sure that audit objectives are met in six critical areas: overall security, program development, program modifications, processing of transactions, source data capture and input, and data storage.

Part III: Accounting Information Systems Applications

Part III consists of five chapters, each of which focuses on one of the business cycles. Each chapter highlights the differences between stand-alone legacy systems and integrated ERP systems.

Chapter 11 covers the revenue cycle, including sales, billing, accounts receivable, and cash receipts.

Chapter 12 covers the expenditure cycle, including purchasing, receiving, accounts payable, and cash disbursements.

Chapter 13 covers the production cycle, with a special focus on the implications of recent cost accounting developments, such as activity-based costing, for the design of the production cycle information system.

Chapter 14 discusses the human resources management/payroll cycle and explores the ways in which these two systems can be integrated.

Chapter 15 focuses on the general ledger and reporting activities in an organization, with particular emphasis on ERP systems. XBRL, the balanced scorecard, and data warehousing are also covered.

These five chapters have been written to reflect the three basic functions performed by the AIS: efficient transaction processing, provision of adequate internal controls to safeguard assets (including data), and preparation of information useful for effective decision making. A data model for each cycle is described, as are the effects of databases on the design and functioning of an AIS. The role of IT in providing a competitive advantage is stressed and numerous real-world examples are incorporated throughout this part.

Part IV: The Systems Development Process

Part IV consists of three chapters.

Chapter 16 introduces the systems development life cycle and discusses the introductory steps of this process (systems analysis, feasibility, and planning). Particular emphasis is placed on the behavioral ramifications of change.

Chapter 17 discusses an organization's many options for acquiring or developing an AIS (e.g., purchasing software, writing software, end-user-developed software, and outsourcing) and for speeding up or improving the development process (business process reengineering, prototyping, and computer-assisted software engineering).

Chapter 18 covers the remaining stages of the systems development life cycle (conceptual design, physical design, implementation, and operation and maintenance) and emphasizes the interrelationships among the phases.

Many real-world examples are included in these last chapters to enable students to understand the accountant's role in the systems development process.

Instructional Supplements

Our objective in preparing this textbook has been to simplify the teaching of AIS by enabling instructors to concentrate on classroom presentation and discussion, rather than on locating, assembling, and distributing teaching materials. As further support, the following supplementary materials are available on an Instructor's Resource CD, which is free of charge to adopters of the text.

Solutions Manual prepared by the authors

Instructors Manual/Test Item File (TIF) by Bill Cummings, Northern Illinois University *TestGen testing software* computerized test item file by Timothy F. Carse

PowerPoint Presentation by Somnath Bhattacharya, Florida Atlantic University

Free text Web site support at **www.prenhall.com/romney** provides additional student resources, including an On-line Study Guide by Terri Brunson, University of Akron, which provides immediate feedback.

Instructors can access supplements on the instructor portion of the Web site which is passcode protected. Please see more detailed information under "Important Features."

Free On-line Course Support available on Blackboard and CourseCompass (Prentice Hall's nationally hosted solution) platforms.

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Brandon Gentry:

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