

PAPER-II (A) : ACCOUNTING INFORMATION SYSTEMS

Code NO. - 5802/A

1. Accounting Information Systems :

AIS and Business Organisations. Transaction Processing Cycles, Accounting and Information Technology, Accountant and Systems Development, Systems Techniques and Documentation : Flowcharting, Computer Technology : Overview, Hardware, Input and Output Devices, Software, Computer Network.

2. Transaction Processing :

Transaction flows, Components, Designing Double Entry Systems, Coding System for Transaction Processing. Internal Control for Transaction Processing : Need, Elements, Types, Ethics and Internal Control Structure, Revenue and Expenditure Cycle Applications, Production and Finance Cycle Applications.

3. File Processing and Database Management :

Introductory terminology, Evolution of Database technology, DBMS, their architecture and practice, Distributed Information Systems and Electronic Data Interchange. Paperless Input and Processing Systems. Automatic Identification Technology, Quick Response Sales and

Manufacturing Systems.

4. Systems Development :

Systems Development Life Cycle, Technologies and Practices, Systems Planning and Feasibility Analysis, Steps of Systems Analysis, Fact gathering and organising techniques, Steps involved in and Techniques of system design, system implementation. Financial Control over Information Systems. Computer and Information Systems Security.

5. Management Decision-making Report : Auditing of Information Technology Concepts, Technology, Types of Audit.

Application of Standard Accounting Software Packages.

Book Recommended :

1. George H. Bodnar and William S. Hopweed, : Accounting Information Systems (Prentice Hall) Sixth Edition.

References :

1. Mawdudur, Rahman : Accounting Information and Maurice, Hallday systems Principles, Application and Future Directions Prentice Hall International, Inc. Engle- wood Cliffs, NJ).