

Paper2.6 – Accounting Information Systems

Unit – I

Accounting Information Systems: Concept, Evolution, AIS Vs MIS,
Systems Techniques and Documentation: Program Flowcharts and Decision Table.

Unit – II

Transaction Processing: Revenue, Expenditure, Production and Finance.

Unit – III

Overview of Information and Communication Technology (ICT): Recent Advances,
Database and DBMS: Types.

Unit – IV

Computer System Security: Active and Passive Threats, Preventive Measures
Systems Development Life Cycle: System Analysis, System Design, System Implementation.

Unit – V

Systems Audit: Auditing Around Computer, Through Computer and With Computer Reports
for Managerial Decisions.

Suggested Readings:

Bodnar and Hopwood – Accounting Information Systems, Pearson Higher Ed, USA.
Rahmaan and Halladay – Accounting Information Systems, Prentice Hall
Romney and Steinbart – Accounting Information Systems, Pearson Education, New
Delhi.