

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.