Brief Contents

Preface 19

PART I Conceptual Foundations of Accounting Information Systems 27

CHAPTER 1 Accounting Information Systems: An Overview 28

CHAPTER 2 Overview of Transaction Processing and Enterprise Resource Planning Systems 56

CHAPTER 3 Systems Documentation Techniques 84

PART II Data Analytics 117

CHAPTER 4 Relational Databases 118

CHAPTER 5 Introduction to Data Analytics in Accounting 162

CHAPTER 6 Transforming Data 188

CHAPTER 7 Data Analysis and Presentation 214

PART III Control of Accounting Information Systems 247

CHAPTER 8 Fraud and Errors 248

CHAPTER 9 Computer Fraud and Abuse Techniques 282

CHAPTER 10 Control and Accounting Information Systems 322

CHAPTER 11 Controls for Information Security 360

CHAPTER 12 Confidentiality and Privacy Controls 394

CHAPTER 13 Processing Integrity and Availability Controls 422

PART IV Accounting Information Systems Applications 451

CHAPTER 14 The Revenue Cycle: Sales to Cash Collections 452

CHAPTER 15 The Expenditure Cycle: Purchasing to Cash Disbursements 494

CHAPTER 16 The Production Cycle 532

CHAPTER 17 The Human Resources Management and Payroll Cycle 562

CHAPTER 18 General Ledger and Reporting System 592

PART V The REA Data Model 625

CHAPTER 19 Database Design Using the REA Data Model 626

CHAPTER 20 Implementing an REA Model in a Relational Database 660

CHAPTER 21 Special Topics in REA Modeling 684

PART VI The Systems Development Process 717

CHAPTER 22 Introduction to Systems Development and Systems Analysis 718

CHAPTER 23 AIS Development Strategies 754

CHAPTER 24 Systems Design, Implementation, and Operation 784

Glossary 812

Index 829