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such global reach and influence at high levels of senior management without dedicating adequate resources to verifying the accuracy, completeness, and timeliness of the information systems. This book considers these risks.

Accounting Information Systems provides a comprehensive knowledgebase of the systems that generate, evaluate, summarize, and report accounting information. Balancing technical concepts and student comprehension, this textbook introduces only the most-necessary technology in a clear and accessible style. The text focuses on business processes and accounting and IT controls, and includes discussion of relevant aspects of ethics and corporate governance. Relatable real-world examples and abundant end-of-chapter resources reinforce Accounting Information Systems (AIS) concepts and their use in day-to-day operation. Now in its fourth edition, this popular textbook explains IT controls using the AICPA Trust Services Principles framework—a comprehensive yet easy-to-understand framework of IT controls—and allows for incorporating hands-on learning to complement theoretical concepts. A full set of pedagogical features enables students to easily comprehend the material, understand data flow diagrams and document flowcharts, discuss case studies and examples, and successfully answer end-of-chapter questions. The book's focus on ease of use, and its straightforward presentation of business processes and related controls, make it an ideal primary text for business or accounting students in AIS courses.

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This book contains a collection of research papers on accounting information systems including their strategic role in decision processes, within and between companies. An accounting system is a complex system composed of a mix of strictly interrelated elements such as data, information, human resources, IT tool, accounting models and procedures. Accounting information systems are often considered the instrument by default for accounting automation. This book aims to sketch a clear picture of the current state of AIS research, including design, acceptance and reliance, value-added decision making, interorganizational links, and process improvements. The contributions in this volume emphasize that AIS has grown into a powerful strategic tool. The book provides evidence for this observation by examining a wide range of current issues ranging from theory development in AIS to practical applications of accounting information systems. In particular it focuses on themes of growing interest in the realm of XBRL and Financial Reporting, Management Information Systems, IT/IS Audit and IT/IS Compliance. The book will be of interest to financial and managerial accountants and IT/IS practitioners, including information systems managers and consultants.

Transnational organized crime crosses borders, challenges States, exploits individuals, pursues profit, wrecks economies, destroys civil society, and ultimately weakens global democracy. It is a phenomenon that is all too often misunderstood and misrepresented. This handbook attempts to redress the balance, by providing a fresh and interdisciplinary overview of the problems which transnational

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organized crime represents. The innovative aspect of this handbook is not only its interdisciplinary nature but also the dialogue between international academics and practitioners that it presents. The handbook seeks to provide the definitive overview of transnational organized crime, including contributions from leading international scholars as well as emerging researchers. The work starts by examining the origins, concepts, contagion and evolution of transnational organized crime and then moves on to discuss the impact, governance and reactions of governments and their agencies, before looking to the future of transnational organized crime, and how the State will seek to respond. Providing a cutting edge survey of the discipline, this work will be essential reading for all those with an interest in this dangerous phenomenon.

This book is entirely up to date to reflect recent changes in technology and AIS practice. Covers such subjects as EDI, reengineering, neural networks, client/server, computer security, and events accounting.

This text provides thorough coverage of accounting information systems and related technologies. It features an early presentation of transaction cycles plus a special emphasis on ethics, fraud, and the modern manufacturing environment.

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