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*understanding
business processes ››*

3rd edition

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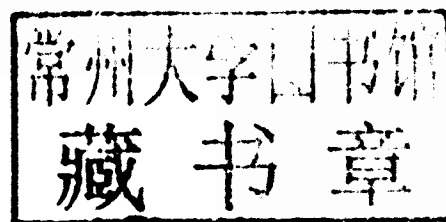
« brett considine ›› alison parkes ›› karin olesen ›› derek speer ›› michael lee

› accounting ››
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brett considine « alison parkes
karin olesen « derek speer « michael lee



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The third edition of *Accounting Information Systems* offers a uniquely Australian and New Zealand perspective of the business processes that are central to many organisations, and contains additional material and improved chapter content from the second edition. In order to maximise the benefit of its Australian context, this text uses, wherever possible, contemporary Australian and New Zealand examples and issues as a basis for explaining and exploring the many issues associated with accounting information systems (AIS).

For students

This text offers you an Australian and New Zealand perspective of the AIS discipline. Written by a team of authors from Australia and New Zealand for an Australian and New Zealand tertiary audience, this text guides you through your studies in the AIS area. The area of accounting information systems is one to be familiar with because it presents issues that are relevant to practitioners in a range of disciplines, from auditing to accounting to general trade and commerce. In recent years the need to be abreast the areas covered in the text have been emphasised by corporate failures and the global financial crisis, both of which saw attention placed on the way organisations operate and the control structures they employ. This book will help you complete your studies in the AIS area and, while on this journey, you will gain a core set of essential skills and analytical approaches that will reap benefits for you both now and well into the future.

For lecturers

The structure of the text allows teaching in several different ways, depending on the pedagogy of the instructor and the desired epistemological outcomes. The partitioning of the book into four sections provides flexibility of material delivery that makes sense in most sequence structures. Educationally, the text provides a range of learning and assessment material and additional end-of-chapter questions and problems. Further, each chapter employs a range of small case vignettes to illustrate, using Australian and New Zealand examples, the main ideas being conveyed in the chapter. Learning objectives relate to the major issues and themes of the chapter and are outlined at the commencement of the chapter and then emphasised in the relevant place as the chapter proceeds. The end-of-chapter review material also links to the learning objectives. This linkage allows for the setting of targeted questions based on the emphasis adopted when delivering the material to students. From a student's perspective, this structure has definite benefits, providing a clear link between the requirements of the question material and the theoretical concepts discussed throughout the chapter.

Central to the discussion throughout the book is the notion of the business process. As business processes become increasingly important to the organisation, impacting on organisational design and operation, the perspective adopted by the text makes it contemporary and relevant. The third edition sees a revamped business process section, with chapters on the revenue process (chapter 9), expenditure process (chapter 10), production process (chapter 11), human resources management and payroll process (chapter 12) and the general ledger and financial reporting process (chapter 13). The scope of these processes offers a complete and comprehensive coverage of the typical business processes within the organisation. In addition, the range of processes

included means that the instructor has flexibility in which processes are covered and the extent of emphasis within their specific AIS course design.

Linked closely to the business processes is the in-depth discussion of issues in business process design and re-engineering, and how this relates to enterprise resource planning (ERP) systems. The text offers a discussion of ERP systems and also covers systems alternatives for organisations, acknowledging that the ERP approach is not a universal panacea. ERP systems for both medium and large organisations are ever evolving in the business environment and is therefore an area where this book makes a solid contribution.

Overall, content has been enhanced in the third edition, with the revision of chapters on auditing of accounting information systems; ethics, fraud and computer crime; and systems development. Two chapters have been allocated to internal controls material in the third edition — the first chapter (chapter 7) covering the general concept of internal control and its relationship to corporate governance and the second chapter (chapter 8) addressing specific control issues within the organisation. This revised structure includes greater discussion on corporate and IT governance and the COSO and COBIT frameworks for control, and includes discussion of controls within the context of the corporate governance principles put in place by the Australian Securities Exchange.

In covering this material, the link has also been made to the financial reporting process, thus providing an introduction to some of the issues considered in auditing subjects in other parts of the typical undergraduate accounting degree. This link across the various areas of the undergraduate degree is also borne out in other topics in the text; for example, the chapter on systems documentation. The intent is to reinforce the fact that the area of AIS is not standalone — it has direct relevance to the various areas of the professional accountant's roles and responsibilities. This perspective means that a comprehensive coverage of AIS issues is offered by the text, while also offering greater flexibility in the selection and sequencing of topics over the course of the semester.

Much of the other material in the text has also been revised and updated, including the business processes chapter (chapter 2), which offers introductory examples of how technology can influence the design and operation of business processes while also stressing the link between business process problems and IT-based solutions. It also reinforces the link between the overall objectives of the business, as represented by strategy, and how this flows down to the choices in the activities to be performed within the individual business processes.

Additionally, at the end of each chapter this text offers discussion questions, self-test activities in the form of multiple-choice questions, and problems. Developed in relation to the material covered throughout the chapter, these questions guide students through the various levels of understanding and application of the key concepts in the chapter, from a basic understanding of the core concepts and ideas through to the analysis and synthesis of material and application to new scenarios.

This text represents a significant effort by each of the authors in terms of meeting the deadlines to publish this edition in time for the second half of the 2010 academic year. The authors are grateful for the contributions and feedback provided by the various reviewers, who took the time to review and comment on the various chapter drafts. In particular, we extend a special thanks to the following academics who reviewed the developing manuscript providing insightful guidance and directions on improving the textbook you are about to read: Carolyn Cordery, Victoria University of Wellington; Neelam Goela, Notre Dame University; Gerard Illott, Central Queensland University;

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In receiving this constructive feedback, the authors have attempted to accommodate the helpful suggestions received. Each of the authors would welcome any comments or suggestions about the content of the text and any suggested changes or improvements for future editions of the text.

Brett Considine

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March 2010

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