Accounting Information Systems

- Discuss why an understanding of legacy system technologies is of some importance to auditors.
- Explain the forms of computer fraud and five conditions necessary for an act to be considered fraudulent.
 Describe three computer assisted audit tools that auditors can use in their
- audit work.3. Describe the challenges an organization face when trying to automate their
- system.

 4. Describe the process of generating a trial balance in a manual accounting
- Describe the process of generating a trial balance in a manual accounting system.
- Describe five telecommunication technology inventions that have enabled managers to transmit accounting information to the users more efficiently and effectively.
- Explain five ways in which the accounting information technology has changed the operations of many companies.
- Word, Excel and quick books are the basic accounting packages that can be used in preparing the financial statements of a company. Briefly explain the use of word computer package in preparing the financial statements as per IAS 1.
- 8. Explain characteristics of management fraud.
- In this age of high technology and computer based information systems, accountants are concerned about physical (human) controls.
- 10.In manual accounting system, what advantage does the journal voucher system have over the traditional general journal systems?
- 11.Using the knowledge acquired in accounting information systems graphically illustrate the various components of an accounting system.
- 12. What documents must accompany the payment of an invoice. Discuss where these three documents originate and the resulting control implications.
- 13.Explain how the procedure for determining inventory requirements differ between a basic batch processing system and batch processing with real time data input of sales and receipts of inventory.
- 14.Discuss the fundamental risk and control issue associated with fixed assets that are different from raw materials and finished goods.

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Dr. S. K. Singh, Shailesh Chauhan

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