

PHILIPPINE EDITION



# Accounting Information Systems

Tenth Edition

James A. Hall

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## **Accounting Information System James Hall Solutions**

**Cynthia Jeffrey** 

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safeguarding the long term interests of stakeholders Directors inappropriate actions can expose a company to significant corporate risks particularly in relation to regulatory violations such as breaches of competition law When directors engage in such misconduct company law and corporate governance provide certain control mechanisms that allow the company to manage these risks Additionally directors can be discouraged from engaging in such behaviour by the threat of being held accountable for violations of competition law This book evaluates various tools designed to regulate directors behaviours and ensure accountability questioning whether the legal frameworks strike the right balance between corporate liability and personal accountability It argues that these mechanisms do not sufficiently protect the long term interests of stakeholders and that shortcomings in the law leave companies vulnerable to directors misconduct which cannot be adequately addressed through traditional risk management strategies This book will be of interest to researchers in the field of corporate law competition law and corporate governance **Accounting for Data Processing Costs** Robert McGee,1988-09-16 The author conducted surveys and performed other analyses of current practice in the allocation and reporting of date processing costs He found that most companies charge some portion of data processing and systems costs to various departments using the full cost approach Most also keep about half of their data processing centralized He compares his findings to the provisions of National Association of Accountants Statement 4F Allocation of Information Systems Costs He also provides chapters on software taxation and one covering financial accounting for software costs which has a comprehesive example of how to amortize capitalized costs in accordance with Financial Accounting Standards Board Statement no 86 Accounting for the Costs of Computer Software to Be Sold Leased or Otherwise Marketed Software developed for internal use also is covered This is a useful book particularly for accountants in industry Journal of Accountancy This book based on the author s own original research brings together a clearly written summary of the current state of accounting for data processing costs In addition to reporting on EDP accounting practices one of the most rapidly changing areas of management accounting Robert McGee offers a comprehensive guide to how such practices might be effectively applied in a variety of situations and organizations

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