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Accounting Information Systems and Internal Control

Eddy Vaassen, Roger Meuwissen, Caren Schelleman

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"Accounting Information Systems and Internal Control" provides comprehensive approaches to the design and evaluation of internal control systems. In doing so, it covers both the traditional process approach that focuses on individual organizational processes, and a contemporary typology approach that focuses on different types of organizations as unique combinations of organizational processes. In both approaches and throughout the text, IT is considered an integral part and enabler of internal control.

The second edition of Accounting Information Systems and Internal Control: Places internal control in the context of other related disciplines. Discusses contemporary developments in the field of internal control. Explores the relationship between internal control and management control as means to achieve organizational control. Examines the dynamics of internal control and IT. Provides tools and techniques for documenting and evaluating internal control systems. Discusses the process approach to designing and evaluating internal control systems. Introduces the contemporary typology approach to designing and evaluating internal control systems, focusing on internal controls that are applicable in various types of organization, including trade, production, service (including knowledge intensive firms and telecoms), financial industry and governmental organizations. Illustrates practical internal control issues using articles from several major international newspapers such as the Financial Times, the Guardian, The New York Times and the Washington Post. "Accounting Information Systems and Internal Control" has been written for students in Accounting Information Systems and Internal Control courses at advanced undergraduate, graduate and postgraduate levels. A website accompanies the book and provides case studies, PowerPoint slides, an instructor's manual together with questions and answers: www.wileyeurope.com/college/vaassen

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