

CHAPTER 1

ACCOUNTING INFORMATION SYSTEMS: AN OVERVIEW

SUGGESTED ANSWERS TO DISCUSSION QUESTIONS

1.1 Discuss the concept of a system and the issues of goal conflict and goal congruence.

A system is a set of two or more components that are somehow interrelated and interact together to achieve a specific goal. A system usually consists of smaller components called subsystems. These subsystems have specific and defined functions, which interact with and support the larger system. The concept of systems is key to information technology and AIS. All systems, including the AIS, must work to achieve one or more organizational goals. Goal conflict results when a decision or action of a subsystem is inconsistent with another subsystem or the system (organization) as a whole. Goal congruence results when a subsystem achieves its goals while contributing to the organization's overall goal. Subsystems should maximize organizational goals.

1.2 Give an example of how an AIS can improve decision making, and describe the multistep activities involved in the process.

Decision making is a complex, multistep activity: identify the problem, collect and interpret information, evaluate ways to solve the problem, select a solution methodology, and implement the solution. An AIS can provide assistance in all phases of decision making. Reports can help to identify potential problems. Decision models and analytical tools can be provided to users. Query languages can gather relevant data to help make the decision. Various tools, such as graphical interfaces, can help the decision maker interpret decision model results, evaluate them, and choose among alternative courses of action. In addition, the AIS can provide feedback on the results of actions.

An AIS can help improve decision making in several ways:

- It can identify situations requiring management action. For example, a cost report with a large variance might stimulate management to investigate and, if necessary, take corrective action.
- It can reduce uncertainty and thereby provide a basis for choosing among alternative actions.
- It can store information about the results of previous decisions, which provides valuable feedback that can be used to improve future decisions. For example, if a company tries a particular marketing strategy and the information gathered indicates that it did not succeed, the company can use that information to select a different marketing strategy.
- It can provide accurate information in a timely manner. For example, Walmart has an enormous database that contains detailed information about sales transactions at each of its stores. It uses this information to optimize the amount of each product carried at each store.
- It can analyze sales data to discover items that are purchased together, and can use such information to improve the layout of merchandise or to encourage additional sales of related items. For example, Amazon uses its sales database to suggest additional books for customers to purchase.

Ais Romney Problem Solutions Manual

LL Leslie



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Accounting Information Systems Marshall B. Romney, Paul John Steinbart, Barry E. Cushing, 1997 This text seeks to show the reader how to design and use an accounting information system AIS to provide information useful for decision making Focus boxes providing real world examples of concepts techniques and practices as described are interspersed in the text This edition has chapters on the three basic functions of the AIS together with an understanding of what the system does manually and on data modelling covering how students can use query language to derive traditional financial statements and managerial reports from a database AIS *Structural Equation Modeling Approaches to E-Service Adoption* Akgül, Yakup, 2019-04-19 With the modernization of services offered through the internet many traditional face to face services have adopted new e service phenomena Especially prevalent among the younger generations this change in service has promoted many industries to rethink how to best reach their consumers using modern technology Structural Equation Modeling Approaches to E Service Adoption is a pivotal reference source that aims to share the latest empirical research findings within technology acceptance information systems information technology human computer interaction and management information systems While highlighting topics such as e commerce internet banking and technology acceptance this publication explores the understanding of today s e services in a dynamic and complex environment as well as the methods within the field of information systems and information technologies This book is ideally designed for academics students managers and scholars interested in the up and coming research surrounding the field of information technology The Journal of Accounting Case Research ,2006 *Solutions Manual* Andrew D. Braden, Robert G. Allyn, *Solutions Manual an Approach to Answers and Soluti Ons for Questions Students Responses for Cases in Accounting Information Systems* Robinson, 1986-01-01 *Solutions Manual* Cullity, **Solutions Manual for Problem Solving** Joseph E. Robertshaw, Stephen J. Mecca, Mark N. Rerick, 1979 Student Solutions Manual for Numerical Analysis Timothy Sauer, 2012-03 **Student Solutions Manual, Chapters 1-19** Randall D. Knight, Scott Nutter, Larry K. Smith, 2007-11-06 These solutions manuals contain detailed solutions to more than half of the odd numbered end of chapter problems from the textbook Following the problem solving strategy presented in the text thorough solutions are provided to carefully illustrate both the qualitative and quantitative steps in the problem solving process **Written Solutions to Odd Numbered Exercise Problems to Mathematics for Business** Natalie Yang, 2016-12-30 This is a detailed written solution manual to all the odd numbered exercise problems to Mathematics for Business 3rd edition by Gary Bronson Richard Bronson and Maureen Kieff

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Table of Contents Ais Romney Problem Solutions Manual

1. Understanding the eBook Ais Romney Problem Solutions Manual
 - The Rise of Digital Reading Ais Romney Problem Solutions Manual
 - Advantages of eBooks Over Traditional Books
2. Identifying Ais Romney Problem Solutions Manual
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Ais Romney Problem Solutions Manual
 - User-Friendly Interface
4. Exploring eBook Recommendations from Ais Romney Problem Solutions Manual
 - Personalized Recommendations
 - Ais Romney Problem Solutions Manual User Reviews and Ratings
 - Ais Romney Problem Solutions Manual and Bestseller Lists
5. Accessing Ais Romney Problem Solutions Manual Free and Paid eBooks

- Ais Romney Problem Solutions Manual Public Domain eBooks
- Ais Romney Problem Solutions Manual eBook Subscription Services
- Ais Romney Problem Solutions Manual Budget-Friendly Options
- 6. Navigating Ais Romney Problem Solutions Manual eBook Formats
 - ePub, PDF, MOBI, and More
 - Ais Romney Problem Solutions Manual Compatibility with Devices
 - Ais Romney Problem Solutions Manual Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Ais Romney Problem Solutions Manual
 - Highlighting and Note-Taking Ais Romney Problem Solutions Manual
 - Interactive Elements Ais Romney Problem Solutions Manual
- 8. Staying Engaged with Ais Romney Problem Solutions Manual
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Ais Romney Problem Solutions Manual
- 9. Balancing eBooks and Physical Books Ais Romney Problem Solutions Manual
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Ais Romney Problem Solutions Manual
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Ais Romney Problem Solutions Manual
 - Setting Reading Goals Ais Romney Problem Solutions Manual
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Ais Romney Problem Solutions Manual
 - Fact-Checking eBook Content of Ais Romney Problem Solutions Manual
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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