Accounting Information Systems: Understanding Business Processes

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John Wiley (2005)
399 pages
ISBN 0 470 80489 0

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This textbook is aimed at introductory studies in accounting information systems, primarily in undergraduate courses in Accounting or Business Information Systems in Australia. It is indeed welcome to have an Australian text in the accounting information systems area, to complement the plethora of North American texts on offer. The four authors are all from the University of Melbourne so can provide a definite Australian perspective on the accounting information systems discipline. The information and examples provided in the 'AIS focuses boxes' (mini case studies) are far broader than just Melbourne or Victoria, giving a truly Australia wide view. The writing style is one of a relaxed easy to read style, rather than the more technical style of some other accounting information systems texts. The downside to this is that the authors have not attempted to tackle some of the more technical aspects of the accounting information systems field, such as the Resource-Events-Application (REA) model.

In terms of structure the textbook is partitioned into four sections. Part 1 contains only one chapter on the role of accounting and accounting information. Part 2 is the largest section highlighting the authors' emphasis on business processes. There is a whole chapter

devoted to the importance of business processes to the organisation, including a discussion of business process engineering, following which there is a chapter on system mapping and documentation. Then there are the usual chapters devoted to different aspects of the transaction cycles; one to the payment cycle, one to the revenue cycle, and one to the general ledger and financial cycle. Part 3 on the business environment and the control of risk is a rather eclectic mix of chapters on internal control, database concepts, enterprise systems and ecommerce. Part 4 completes the text with a single chapter on users of accounting information. Some subject coordinators would probably prefer to have the Part 4 material studied at the commencement of an accounting information systems course, depending upon their approach to the subject.

Since publication of the first edition of the text, another two chapters which are a useful addition to the textbook material have been made available online from the textbook website. These cover the topics of ethics, fraud, computer crime and system development.

The pedagogical approach the authors adopt in revealing accounting information systems is very much one of implementing business processes, hence their emphasis on the material in Part 2 of the text. This would be suited to most AIS subjects that are taught within a course comprising an Accounting major. If however you wish to teach accounting information systems from a different pedagogical perspective, such as a database or systems development approach, this textbook is probably not for you. Likewise, if you wish to cover some of the more technical aspects of accounting information systems, including programming, or analysing the REA model, which may be the case if the AIS subject is taught within a Business Information Systems major, another text may be more appropriate.

In conclusion, if you wish to adopt an accounting information systems text that

covers a broad range of AIS subject material from a business process approach, that is easy to read and that has an Australian perspective, this textbook is highly recommended.