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Nota di contenuto	Trends in Accounting Information Systems -- Are Auditors Interested in XBRL? -- Internal Control over Financial Reporting Quality and Information Technology Control -- Determinants of Internet-based Performance Reporting Released by Italian Local Government Authorities -- Mandatory Compliance in Transparency of Public Administration -- The Current Environmental Strategy Reporting Model: What Can Be Learned from Corporate Reports? -- The Role of Continuous Monitoring of Internal Controls over Financial Reporting -- Accounting Information Systems and Knowledge Management Systems -- Current Changes in Executive Work and How to Handle Them by Redesigning Executive Information Systems -- Strategic Enterprise Management in the Taps and Fittings Sector: Application of the Balanced Scorecard Methodology to Business Intelligence Systems -- Dening Accounting Information Systems Boundaries -- Break-Up Analysis: a Method to Regain Trust in Business Transactions -- Hierarchical and Relational Database Accounting Systems: Critical Aspects and Trade-Os -- Interactive Data: Technology and Cost of Capit -- Integrated Multi-Layered Information Systems in Engineer-to-Order Multinational Business Processes: Managerial, Accounting and Organizational Aspects -- IS to Support Project Management:

Implications for Managerial Accounting -- Putting IS and Organizational Change into Context: the Pros and Cons in Kibernetes -- Analysing Flexibility and Integration Needs in Budgeting IS Technologies -- Port Authorities and Water Concessionaires: the Role of Reporting in Management Control and Information Systems -- The Impact of e-Invoicing on Businesses Eco-Systems: Evidences from Italian Supply Chains and Suggestions for a Research Agenda -- The Didactic Challenge of Accounting Information Systems and ERPs for Business Schools: a Proposal for the Italian Universities.

Sommario/riassunto

This book contains a collection of research papers on accounting information systems including their strategic role in decision processes, within and between companies. An accounting system is a complex system composed of a mix of strictly interrelated elements such as data, information, human resources, IT tool, accounting models and procedures. Accounting information systems are often considered the instrument by default for accounting automation. This book aims to sketch a clear picture of the current state of AIS research, including design, acceptance and reliance, value-added decision making, interorganizational links, and process improvements. The contributions in this volume emphasize that AIS has grown into a powerful strategic tool. The book provides evidence for this observation by examining a wide range of current issues ranging from theory development in AIS to practical applications of accounting information systems. In particular it focuses on themes of growing interest in the realm of XBRL and Financial Reporting, Management Information Systems, IT/IS Audit and IT/IS Compliance. The book will be of interest to financial and managerial accountants and IT/IS practitioners, including information systems managers and consultants.
