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| 1. Record Nr. | UNINA9910153253903321 |
| Autore | Romney Marshall B. |
| Titolo | Accounting information systems / / Marshall B. Romney, Paul John Steinbart |
| Pubbl/distr/stampa | Boston, [Massachusetts] : , : Pearson, , 2015 ©2015 |
| ISBN | 1-292-06108-1 |
| Edizione | [Thirteenth edition. Global edition.] |
| Descrizione fisica | 1 online resource (734 pages) : color illustrations |
| Collana | Always Learning |
| Disciplina | 657 |
| Soggetti | Accounting - Data processing Information storage and retrieval systems - Accounting |
| Lingua di pubblicazione | Inglese |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
| Note generali | Includes index. |
| Nota di contenuto | Cover -- Brief Contents -- Contents -- Preface -- Part I: Conceptual Foundations of Accounting Information Systems -- Chapter 1: Accounting Information Systems: An Overview -- Introduction -- Information Needs and Business Processes -- Information Needs -- Business Processes -- Accounting Information Systems -- How an AIS Can Add Value to an Organization -- The AIS and Corporate Strategy -- The Role of the AIS in the Value Chain -- Summary and Case Conclusion -- Key Terms -- AIS in Action -- Chapter Quiz -- Discussion Questions -- Problems -- Case 1-1 Ackoff's Management Misinformation Systems -- AIS in Action Solutions -- Quiz Key -- Chapter 2: Overview of Transaction Processing and Enterprise Resource Planning Systems -- Introduction -- Transaction Processing: The Data Processing Cycle -- Data Input -- Data Storage -- Data Processing -- Information Output -- Enterprise Resource Planning (ERP) Systems -- Summary and Case Conclusion -- Key Terms -- AIS in Action -- Chapter Quiz -- Discussion Questions -- Problems -- CASE 2-1 Bar Harbor Blueberry Farm -- AIS in Action Solutions -- Quiz Key -- Chapter 3: Systems Documentation Techniques -- Introduction -- Data Flow Diagrams -- Subdividing the DFD -- Flowcharts -- Types of Flowcharts -- Program Flowcharts -- Business Process Diagrams -- Summary and Case Conclusion -- Key Terms -- AIS in Action -- Chapter Quiz -- Comprehensive Problem -- Discussion Questions -- |

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Types of Attributes -- Designing a Relational Database for S&S, Inc. -- Basic Requirements of a Relational Database -- Two Approaches to Database Design -- Creating Relational Database Queries -- Query 1 -- Query 2 -- Query 3 -- Query 4 -- Query 5 -- Database Systems and the Future of Accounting -- Summary and Case Conclusion -- Key Terms -- AIS in Action -- Chapter Quiz -- Comprehensive Problem -- Discussion Questions -- Problems -- Case 4-1 Research Project -- AIS in Action Solutions -- Quiz Key -- Comprehensive Problem Solution -- Appendix: Data Normalization1 -- Summary -- Second Normalization Example -- Part II: Control and Audit of Accounting Information Systems -- Chapter 5: Computer Fraud -- Introduction -- AIS Threats -- Introduction to Fraud -- Misappropriation of Assets -- Fraudulent Financial Reporting -- SAS No. 99: The Auditor's Responsibility to Detect Fraud -- Who Perpetrates Fraud and Why -- The Fraud Triangle -- Computer Fraud -- The Rise in Computer Fraud -- Computer Fraud Classifications -- Preventing and Detecting Fraud and Abuse -- Summary and Case Conclusion -- Key Terms -- AIS in Action -- Chapter Quiz -- Discussion Questions -- Problems -- Case 5-1 David L. Miller: Portrait of a White-Collar Criminal -- Case 5-2 Heirloom Photo Plans -- AIS in Action Solutions -- Quiz Key -- Chapter 6: Computer Fraud and Abuse Techniques -- Introduction -- Computer Attacks and Abuse -- Social Engineering -- Malware -- Summary and Case Conclusion -- Key Terms -- AIS in Action -- Chapter Quiz -- Discussion Questions -- Problems -- Case 6-1 Shadowcrew -- AIS in Action Solutions -- Quiz Key -- Chapter 7: Control and Accounting Information Systems -- Introduction -- Why Threats to Accounting Information Systems Are Increasing -- Overview of Control Concepts -- The Foreign Corrupt Practices and Sarbanes-Oxley Acts -- Control Frameworks.

COBIT Framework -- COSO's Internal Control Framework -- COSO's Enterprise Risk Management Framework -- The Enterprise Risk Management Framework versus the Internal Control Framework -- The Internal Environment -- Management's Philosophy, Operating Style, and Risk Appetite -- Commitment to Integrity, Ethical Values, and Competence -- Internal Control Oversight by the Board of Directors -- Organizational Structure -- Methods of Assigning Authority and Responsibility -- Human Resources Standards that Attract, Develop, and Retain Competent Individuals -- External Influences -- Objective Setting -- Event Identification -- Risk Assessment and Risk Response -- Estimate Likelihood and Impact -- Identify Controls -- Estimate Costs and Benefits -- Determine Cost/Benefit Effectiveness -- Implement Control or Accept, Share, or Avoid the Risk -- Control Activities -- Proper Authorization of Transactions and Activities -- Segregation of Duties -- Project Development and Acquisition Controls -- Change Management Controls -- Design and Use of Documents and Records -- Safeguard Assets, Records, and Data -- Independent Checks on Performance -- Information and Communication -- Monitoring -- Perform Internal Control Evaluations -- Implement Effective Supervision -- Use Responsibility Accounting Systems -- Monitor System Activities -- Track Purchased Software and Mobile Devices -- Conduct Periodic Audits -- Employ a Computer Security

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Network Access Controls -- IT Solutions: Device and Software
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Sommario/riassunto

For undergraduate and graduate courses in AIS The market-leading text with the most comprehensive, flexible coverage of AIS available. This market-leading text delivers the most comprehensive and flexible coverage of the our major approaches to teaching AIS, while allowing instructors the flexibility to reorder chapters and focus the material to suit their individual course needs. This new edition has been updated to cover all of the most recent developments in AIS and to show AIS has changed the roles of an accountant. Teaching and Learning Experience This texts presents a better teaching and learning experience-for you and your students. Here's how: Students see the concepts in action Up-to-date information covers critical topics Students get numerous opportunities to practice and hone their skills Instructors get the flexibility to tailor the material to fit their individual course needs.

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| 2. Record Nr. | UNINA9910557616203321 |
| Autore | Hanaka Agnieszka |
| Titolo | Study of the Influence of Abiotic and Biotic Stress Factors on Horticultural Plants |
| Pubbl/distr/stampa | Basel, : MDPI - Multidisciplinary Digital Publishing Institute, 2022 |
| Descrizione fisica | 1 online resource (220 p.) |
| Soggetti | Biology, life sciences Research and information: general |
| Lingua di pubblicazione | Inglese |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
| Sommario/riassunto | We would like to provide the scientists a set of studies entitled "Study of the Influence of Abiotic and Biotic Stress Factors on Horticultural Plants". The reprint book contains 12 papers about the influence of the stress factors on the plant growth and soil parameters. Authors described the impact of the biotic and abiotic stress factors (i.e., high, and low temperature, salt, inorganic pollutants such as salts, heavy metals, phosphite, as well as irrigation) on the physiological, biochemical, and anatomical changes occurring in the plants at the cellular, tissue, organ, and whole plant level. The subject of these studies were different plant species, i.e., watermelon, lettuce, kale, potato, grapevine, hops, orchid, strawberry, and boxwood. The ideas of the papers can be divided into five topics: (1) achieving better quality of plant material for food production by changes made in the growth conditions, metabolic and genetic modifications; (2) increasing the plant resistance to environmental stresses by application of exogenous compounds of different chemical character; (3) reducing plant stress caused by anthropogenic activity applying nonmodified and genetically modified plants; (4) mitigating drought stress by irrigation; and 5) the positive effect of plant growth-promoting microorganisms on horticulture plants performance during drought stress. |