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Accounting Information Systems. An Introduction.

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ABSTRACT

The information system consists of all the information, its flow “through” the organization and the human and instrumental resources that allow its management. In real cases, the initial construction of the information system suited to the needs of an organization is not so crucial as its maintenance according to the changing needs and the evolution of the technological offer. In this perspective, the continuous and just-in-time training of the human component is essential, which must not only be master of the information system under management, but also of the emerging technology in order to pose problems in a new way and solicit more integrated and more efficient solutions. The overall effectiveness of a company information system therefore depends both on the percentage of turnover invested in IT infrastructures and on the continuous training program envisaged by the strategic development plan. In contemporary companies, the information system makes extensive use of information technology and telematics; that is, it uses computer systems consisting of hardware (computers, input units, output units), basic software (programs that allow to use the computer) and applications (specialized programs that manage operational procedures relating to billing, payroll, warehouse, accounting, etc.) In the most advanced experiences, the computerized procedures prepared in the individual company sectors have been integrated into a single system capable of allowing automatic access to relevant information by all the departments and offices concerned.

KEYWORDS

Accounting Information Systems; Accounting; Bookkeeping.

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