



IS STRATEGY ,MANAGEMENT

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objectives

- Accounting Information System
- IS economics.
- Modern economics.
- Importance of IS economics
- Management Information System.
- Features of Accounting IS.
- managing an enterprise's.
- Advantages of AIS.

Accounting Information System

- Accounting systems that were previously performed manually can now be performed with the help of computers.
- improvements in the information technology have facilitated the use of cost and management accounting procedures.
- Developments in IT have been paramount in recent decades, and they have been leading developments in the globalization of markets and societies.

IS economics

- It is widely acknowledged that IT plays an important role in the field of accounting.
- IT can be strategic weapons to support the object and strategy organizations.
- organizations tend to increase the money for IT, which makes the ratio of IT investment to their total budget higher.

IS economics

- In an era of global competition, the key to a firm's survival is the continuous improvement of its performances.
- IS of the past focused on the recording, summarizing and validating of data about business financial transactions. These functions were performed for the various groups within the organization that were concerned about the respective decisions associated with financial accounting, managerial accounting, and tax compliance issues (Hollander et al. 1996)

Modern economics

- technology has had the most important impact as economics.
- for example, transaction processing, data structure modeling, computer fraud and security as well as system development methodologies, seems to have produced a useful understanding of the interplay between modern IT and accounting/management control systems. (Granlund & Mouritsen, 2003).
- considers the effectiveness of AIS as a measure of success to meet the established goals.

Information Systems

- Every **information system** is designed to accomplish one or more goals or objectives. For example, an information system may be designed to collect and process data about employees to help managers prepare payroll reports.
- **Inputs:** Data must be entered into the information system to be processed. Data are meaningless and useless, which, therefore, should be processed and transformed to meaningful, organized, and useful form that is called information.

Information Systems

- **Outputs:** Output is the meaningful and useful information produced by the information system. For example, weekly payroll report produced by the information system is an output.
- **Data storage:** In addition to the external data entered into the information system, there should be internally stored data used for processing.

Information Systems

- **Processors:** In order to produce useful and meaningful information, data must be processed. Most companies process data by using computers.
- **Instructions and Procedures:** An information system produces data by the following instructions and procedures. In computerized information systems, software includes procedures and instructions that direct computers to process the data

Information Systems

- **Control Measures:** In order to make the information system produce correct, and error free information, necessary measures should be taken to protect and control the information system.
- **Accounting and economics:** is the service function that seeks to provide the users with quantitative information. On the other hand, AIS is an information system that is designed to make the accomplishment of accounting function possible. AIS processes data and transactions to provide users with the information they need to plan, control, and operate their businesses

Importance of IS economics

- Generally, information system is the whole of the related components that are working together to collect, store and disseminate data for the purpose of planning, control, coordination, analysis and decision making.
- On the other hand, an AIS is the whole of the related components that are put together to collect information, raw data or ordinary data and transform them into financial data for the purpose of reporting them to decision makers.

Management Information System.

- the **Management Information System**. “Management” and “information” are two inseparable concepts and show the impossibility of the rational execution of management activities without information.
- Management Information System consists of many subsystems. Accounting Information System is one of these subsystems and the oldest one.

managing an enterprise's

- Information system plays an important role in the process of managing an enterprise's activity. In the last ten years, there has been an intensive process of implementing AIS in the world. These systems were implemented in large industrial and small trade enterprises. Later, implementation of AIS started in other enterprises and state institutions.
- The implementation of AIS is quite an expensive investment project for most enterprises.

Features of Accounting IS

- computerized IS with which technical equipment is able to arrange information in an automated way, create accounting CDB and is available to users according to their needs.
- an enterprise accounting system help to automate the processes of enterprise performance accounting and arrangement of analytical information. Accounting, being a special information system, should reveal the real picture of enterprise capital increase, sources of income and added value formation, approaches for revenue and profit distribution, scope of consumption and storage.

Advantages of AIS

- According to the several researchers, AIS have a lot of benefits to any company and corporation as follow:

1. **Good cooperation**

Any thing is always linked to certain environment, exists and develops third-party logistics enterprises in the supply chain linking play a role of a bridge. Although the third-party logistics business as a separate entity exist in the market, it and other enterprises still have to maintain a close relationship.

Advantages of AIS

- **2. To meet the needs of multi-users**
- new system entity DB record all resources and economic business activities, users through event-driven buttons on interactive interface can get the information they want. According to the value chain management, any of the activities should be the value-added process, and account is a measure means of the value of economic activity,

Advantages of AIS

- **3. To control afterwards, and control in advance and in concurrent**
- accounting information system integrate of real-time processing, the standard cost, authorized the approval process control, budget management, and so on, so that employees based on the standard budget, change from passive to active to manage their own activities, do Real-time check, control, and timely identify problems, correct deviations