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James A. Hall is a Professor of Accounting, co-director of the Computer Science and Business program, and the Peter E. Bennett Chair in Business and Economics at Lehigh University in Bethlehem, PA....

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What is Accounting Information Systems? Accounting is an information system. It identifies, collects, processes, and communicates economic information about a firm using a wide variety of technologies. It captures and records the financial effects of the firm's transactions. It distributes transaction information to operations personnel to ...

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accounting information systems and management information systems. This distinction is related to the types of transactions these systems process. AIS applications process financial trans-actions, and MIS applications process nonfinancial transactions. The section then presented a general model for accounting in-formation systems.

Chapter 1 - The Information System: An Accountant's ...

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