

Characteristics of the accounting information systems

[Business](#), [Accounting](#)



An accountant plays a vital role in any business; one can even say they are one of the most influential practitioners. For instance, accountants participant in generating rules and guidelines, advising day to day business activities, and even decision making. While the IT and IS communities are used frequently in many businesses, they are not the founders of the characteristics of useful information. The key reason behind this is due to the fact that accountants are the users of IS and IT communities.

As being the primary users, one can expect the characteristics, rules, and guidelines for an information system to be designed by the accountants themselves. In a broader view, “ accountants can assume three roles: designer, user, and auditor” (Gelinas, Dull 27). As a designer, the accountant can offer its knowledge of various principles (accounting principles and auditing principles), and various methods and techniques (information system and system development).

In designing an accounting information system (AIS), the accountant can answer various questions that relate back to the seven characteristics of useful information systems. Some questions may include: “ What will be recorded and how will transactions be recorded? When will the transaction be recorded and when will they be reported? What controls will be necessary to provide valid, accurate, and complete records? How much detail will reports need? ” (Gelinas, Dull 27). If accountants did not design the AIS then these questions may be left unanswered without their expertise.

Accountants perform many functions in an organization such as a “ clerk, controller, treasurer, tax specialist, and financial analyst” (Gelinas, Dull 27).

Therefore, it is necessary for them to use the AIS to perform their duties. As a user, it is imperative for the accountant to participate in the AIS process to make sure it contains the required features. In addition, knowing how to use the AIS technology would be very beneficial in working effectively and efficiently. For example, a financial analyst would need to know how to store the data and access it, and how to present the information.

Finally, as an auditor, one of their main interests in the AIS is the reliability of the data. Without reliability, auditors cannot “ provide an opinion on the effectiveness and efficiency on internal controls” (Brazel 38). Accountants will remain the main users and as a user, an auditor as well. With the seven characteristics in mind, could they have evolved from the past? With technology not being as easily accessible as in today’s accounting world, one can assume that information was not as relevant, reliable, timely, or accessible.

In relation, modern technology is so efficient in today’s world; therefore the flow of information can be quickly exchanged at any time. For example, Internet has allowed companies to send reports across the globe at any given time. This ability gives accountants easy access to information and timely information. Without timely information, relevant and reliable information would be impossible. However, one possible disadvantage in today’s accounting world may be the relevance of the data. With such easy access to information, it can be more difficult to narrow down that information to its essence.

Having too much information can make AIS more difficult to understand and increase uncertainty. Without being able to understand the AIS, an accountant cannot verify the same information. All these characteristics come hand in hand; if one characteristic fails then other characteristics will be affected. Although today's accounting world has greatly shifted from the past, one cannot deny that the accounting community has always had a major impact in generating the characteristics of useful information.

Older accounting communities created the building blocks of the characteristics. Technology merely enhanced the flow of information and efficiency. Accountants will remain the designer, user, and auditors of the AIS.

Work Cited Brazel, Joseph. " How Do Financial Statement Auditors and IT Auditors Work Together? " The CPA Journal (2008): 38-41. Print. Gelinas, Ulric J. , Richard B. Dull, and Patrick R. Wheeler. " Chapter 1: Introduction to Accounting Information System. " Accounting Information Systems. Mason, OH: South-Western Cengage Learning, 2012. 27-28. Print.