

SOLUTIONS MANUAL

FOR Accounting Information Systems 14th Edition by Marshall Romney, Paul Steinbart

CHAPTER 1

ACCOUNTING INFORMATION SYSTEMS: AN OVERVIEW

SUGGESTED ANSWERS TO DISCUSSION QUESTIONS

- 1.1 The value of information is the difference between the benefits realized from using that information and the costs of producing it. Would you, or any organization, ever produce information if its expected costs exceeded its benefits? If so, provide some examples. If not, why not?**

Most organizations produce information only if its value exceeds its cost. However, there are two situations where information may be produced even if its cost exceeds its value.

- a.** It is often difficult to estimate accurately the value of information and the cost of producing it. Therefore, organizations may produce information that they expect will produce benefits in excess of its costs, only to be disappointed after the fact.
- b.** Production of the information may be mandated by either a government agency or a private organization. Examples include the tax reports required by the IRS and disclosure requirements for financial reporting.

- 1.2 Can the characteristics of useful information listed in Table 1-1 be met simultaneously? Or does achieving one mean sacrificing another?**

Several of the criteria in Table 1.1 can be met simultaneously. For example, more timely information is also likely to be more relevant. Verifiable information is likely to be more reliable.

However, achieving one objective may require sacrificing another. For example, ensuring that information is more complete may reduce its timeliness. Similarly, increased verifiability and reliability may reduce its timeliness.

The decision maker must decide which trade-offs are warranted in a given situation.

Solution Manual Accounting Information System Wilkinson

Marco Cascella



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Assessment and Documentation of Sustainability Information lifecycle Data Management Collection Processing and Presentation of Environmental Product Documentation EPD and Product Data Templates PDT Digital Enabled Collaboration Integrated and Multi Disciplinary Processes Virtual Design and Construction VDC Production Metrics Integrated Concurrent Engineering Lean Construction and Information Integration Automation of Processes Automation of Design and Engineering Processes Parametric Modelling and Robotic Process Automation Expert Systems BIM based model and compliance checking Enabling Technologies Machine Learning Big Data Artificial and Augmented Intelligence Digital Twins Semantic Technology Sensors and IoT Production with Autonomous Machinery Robotics and Combinations of Existing and New Technical Solutions Frameworks for Implementation International Information Management Series ISO 19650 and Other International Standards ISO European CEN and National Standards Digital Platforms and Ecosystems Human Factors in Digital Application Digital Innovation Economy of Digitalisation Client Organisational Team and or Individual Perspectives Over the past 25 years the biennial ECPPM conference proceedings series has provided researchers and practitioners with a unique platform to present and discuss the latest developments regarding emerging BIM technologies and complementary issues for their adoption in the AEC FM industry **Computerworld** ,1995-08-21 For more than 40 years Computerworld has been the leading source of technology news and information for IT influencers worldwide Computerworld s award winning Web site Computerworld com twice monthly publication focused conference series and custom research form the hub of the world s largest global IT media network *PC Magazine* ,1989 **Monthly Catalog of United States Government Publications** ,1989 *The Cumulative Book Index* ,1975 A world list of books in the English language

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