

Index

- AAA, *See* American Accounting Association (AAA)
- ABA, *See* American Banking Association (ABA)
- ABC, *See* Activity-based costing (ABC) system
- Access authentication, 495
- Access Certificates for Electronics Services (ACES), 500
- Access control list (ACL), 497, 499
- Access database program, 133
- Accountants, 36
- Accounting, 5, 481–501
 - cycle, 15
 - expertise, 37
 - internet, 481–501
 - systems, 37
 - transactions, 225
- Accounting information systems (AIS), 3–32
 - accountant, 3
 - careers in, 21–23
 - systems consulting, 22
 - traditional accounting, 21
 - corporate scandals, 11–13
 - countering terrorism, 10
 - definition, 4
 - documentation, 73–112
 - information technology, 35
 - information vs. data, 5–8
 - Patriot Act, 13–14
 - role in organizations, 8
 - Sarbanes-Oxley Act, 13–14
 - software programs, 282–287
 - suspicious activity reporting, 9–10
 - systems, 8
 - systems studies and, 417–418
- ACCPAC software, 284, 470
- ACFE, *See* Association of Certified Fraud Examiners (ACFE)
- ACL, *See* Audit Command Language (ACL)
- ACM, *See* Association for computer machinery (ACM)
- Action queries, 166–167
- Active RFID tags, 58
- Activity-based costing (ABC) system, 17, 257
- Activity listings, 402
- Adelphia, 12
- Administrator, database, 120
- Advanced electronic tags, 261, 511
- Advanced planning and scheduling (APS) systems, 511
- Agent entities, 125
- Agents, 124
- Aging report, 229
- AICPA, *See* American Institute of Certified Public Accountants (AICPA)
- Air Products and Chemicals Company, 8–9
- AIS, *See* Accounting information systems (AIS)
- AITP, *See* Association of information technology professionals (AITP)
- Albertsons, 58
- Alden, Inc., 264
- Alphanumeric codes, 219
- ALU, *See* Arithmetic-logic unit (ALU)
- Amazon.com, 235
- America Online (AOL), 55, 491
- American Accounting Association (AAA), 16
- American Airlines Reservations System, 322
- American Banking Association (ABA), 42
- American Express, 321
- American Institute of Certified Public Accountants (AICPA), 16, 85, 333
- American Institute of Certified Public Accountants, 13
- American National Standards Institute (ANSI), 42
- American University, 6
- Analysis paralysis, 511
- Annunzio-Wylie Anti-Money Laundering Act, 9
- ANSI, *See* American National Standards Institute (ANSI)
- Anti-spam technology, 325
- Anti-virus software, 61, 325, 327
- AOL Wallet, 491
- Applet, 325
- Application controls, 395–402
- Application interfaces, 291
- Application-logic components, in
 - client/server systems, 56
- Application software, 61
- Applications portfolio, 417
- Approved customer listing, 229
- Arithmetic-logic unit (ALU), 47
- Art.com, 18
- Arthur Andersen, 469
- Artificial transactions, 462
- Ashley Company, 343–344
- Assets, physical protection of, 361–365
- Association for computer machinery (ACM), 333
- Association of Certified Fraud Examiners (ACFE), 315
- Association of information technology professionals (AITP), 333
- Assurance services, 451
- AT&T, 323, 498
- ATMs, *See* Automated teller machines (ATMs)
- Attributes, 125, 129
- Audit Command Language (ACL), 458
- Audit trail, 6, 358, 460
 - computer-based system, 401
- Auditing
 - around the computer, 460
 - auditor's toolkit, 457–460
 - careers in, 454–455
 - computerized AIS, 460–466
 - continuous, 465–466 IT
 - designing and evaluating IT controls, 456
 - fraud, 468–469
 - governance, 467
 - information technology (IT), 22
 - information technology, 452–455
 - internal versus external, 450–452
 - people skills, 460
 - risk assessment, 455–456
 - Sarbanes-Oxley Act of 2002, 469–470
 - software, 457–460
 - systems software, review of, 464–465
 - testing computer programs, 461–462
 - third party assurance services, 471
 - through the computer, 461
 - users, validating, 465
 - validating computer programs,
 - 462–464
 - with the computer, 457
- Auditing Standards No. 60, 24
- Auditing Standards No. 99, 468
- AuditNet, 460
- Auditor of Public Accounts (APA), 268
- Authorized distribution list, 403
- Authorizing transactions, 360
- Automated teller machines (ATMs), 70
- Automated workpaper software, 459–460
- Automatic Data Processing, Inc., 254
- Auxiliary storage, 48
- Avis Rent-A-Car, 56
- B2B, *See* Business-to-business (B2B)
- Backend CASE tools, 97
- Back-office function, 288
- Backup, 387
 - cold, 387
 - hot, 387
- Backwater University, 69
- Bad debt report, 229
- Balanced scorecard, 18
- Bank of Boston, 318
- Bank Secrecy Act, 9
- Bank statement, 265
- Bar code readers, 40
- Barra concrete, 508
- BASF, 492
- Batch control document, 401
- Batch control total, 401
- Batch processing, 397
- Baylor University, 483–484
- Beers Enterprise Accounting databases, 147
- Behavioral problems, in systems survey work, 421–422
- Benchmark test, 430
- Benford's Law, 458
- Bennet National Bank, 70
- Berridge company, 108–109
- Best-of-breed (BOB) approach, 291
- Better Business Bureau, 432, 471
- Bill of materials, 261
- Billable hours, 267
- Billing, 125
- Biometric identifications, 390
- Biometric Scanners, 45

- Bits per second (bps), 53
- Bizrights, 97
- Block codes, 220
- Blogs, 485
- Bluetooth, 261
- Boeing Company, 236
- Bolt-ons, 291
- Bonnie P Manufacturing Company, 181
- Boot-sector viruses, 325
- Bound controls, 190
- BPM. *See* Business process management (BPM) software
- BPO. *See* Business processes outsourcing (BPO)
- BPR. *See* Business process reengineering (BPR)
- Bps. *See* Bits per second (bps)
- BSN Bicycles II, 183
- BSN Bicycles, 148, 222
- Budgeting, 19
- Business application suites, 287
- Business continuity management (BCM), 386
- Business continuity planning, 385–387
 - backup, 387
 - disaster recovery, 385–386
 - fault tolerant systems, 386–387
- Business events, 124, 225
- Business intelligence, 289
- Business performance measurement, 18, 20
- Business Process Management (BPM) software, 238–239
- Business process reengineering (BPR), 271, 293
- Business processes
 - coding systems, 219–221
 - collecting accounting information, 221–224
 - current trends in, 237–239
 - BPM software, 238–239
 - BPO, 237–238
 - financial accounting cycle, 218–219
 - financing process, 262–265
 - in special industries, 265–272
 - health care organizations, 269–271
 - not-for-profit organizations, 268–269
 - professional service organizations, 266–268
 - reengineering, 271–272
 - production process, 256–262
 - purchasing process, 230–237
 - inputs to, 233–234
 - objectives of, 230–231
 - outputs of, 234
 - reporting accounting information, 221–224
 - designing reports, 221
 - good reports, 221–222
 - output reports, documents to, 222–224
 - resource management process, 250–256
 - sales process, 225–230
 - inputs to, 226–229
 - objectives of, 225–226
 - outputs of, 229–230
- Business processes outsourcing (BPO), 237
- Business value, quantifying, 296–297
- Business without boundaries, 238
- Business-to-business (B2B), 492
- CAATs. *See* Computer-assisted audit techniques (CAATs)
- CAD. *See* Computer-aided design (CAD)
- CA-Examine, 465
- Canned software, 430
- CAN-SPAM Act of 2003, 318
- Cardinalities, 125–127
- Careers
 - in accounting information systems (AIS), 21–23
 - in IT auditing, 22–23, 454–455
 - in IT security, 22–23
 - in systems consulting, 22
- Caribbean Club, 245–246
- Carl Beers Enterprises, 146
- Carolinas HealthCare System (CHS), 76
- CASE. *See* Computer-assisted software engineering (CASE)
- Cash budget, 265
- Cash Control, 363
- Cash disbursements, 363
- Cash receipts forecast, 264
- Cash requirements forecast, 234
- Cash-disbursement checks, 223, 364
- Catholic Healthcare West (CHW), 288
- CD-ROM, 50
- Central database, 291
- Central processing unit (CPU), 40, 46
- Certificate authority, 500
- Certified fraud examiner (CFE), 332
- Certified Information Security Manager (CISM), 454
- Certified Information System Auditor (CISA), 23, 454
- Certified Information Technology Professional (CITP), 22
- Certus Governance Suite*, 77, 97
- CFAA. *See* Computer Fraud and Abuse Act of 1986 (CFAA)
- CFE. *See* Certified fraud examiner (CFE)
- Change management consultants, 272
- Change management, 435, 512
- Chart of accounts, 219, 512
- Check registers, 44, 253
- Check-digit control procedure, 399
- Checkpoint, 393
- Chicago Mercantile Exchange, 97
- Child record, 129
- Chiropractic software, 271
- CHS. *See* Carolinas HealthCare System (CHS)
- CIS. *See* Continuous and intermittent simulation (CIS)
- CISA. *See* Certified Information System Auditor (CISA)
- CISM. *See* Certified Information Security Manager (CISM)
- CITP. *See* Certified Information Technology Professional (CITP)
- Claims, 125
- Click fraud, 489
- Client/server computing, 55
- Client/server systems, 56
 - application-logic, 56
 - components of, 56
 - data-management, 56
 - presentation, 56
- Clifford Cohen University, 182
- Cloud computing, 59
- CNA, 238
- COBIT. *See* Control Objectives for Information and Related Technology (COBIT)
- COBIT, 2007, 355
- Coding systems, 219–221
 - block, 220
 - design considerations, 221
 - group, 220
 - mnemonic, 220
 - sequence, 220
- Cognizant Technology Solutions (CTS), 439
- Cold backup, 387
- Cold site, 386
- Collaborative business partnerships, 289
- Color-coded identification badges, 389
- Committee of Sponsoring Organizations (COSO), 425
 - Report (1992), 350
 - Report (2004), 350
- Communication channels, 53
- Communications equipment, 38
- Communications software, 62
- Comparison program, 301, 464
- Compilation, 62
- Compiler, 62
- Compliance testing, 453
- Computer abuse, 314
 - distinguishing between, 315
 - importance of, 320
- Computer accounts, 383
- Computer-assisted audit techniques (CAATs), 453
- Computer Crime and Abuse Act, 329
- Computer crime, 315–337
 - abuse, 314–315
 - computer hacking, 322–323
 - criminals identification
 - age, 330
 - education, 330
 - gender, 330
 - non-criminal backgrounds, 330
 - non-technical backgrounds, 329
 - denial of service, 324–326
 - forensic accountants, employment of, 332–333
 - fraud, 314–315
 - importance of, 320
 - legislation, 317–319
 - federal, 317–319
 - state, 319
 - mitigation, 326–328
 - controls implementation, 328–329
 - employee awareness and education, 326–327
 - security measures assessment, 327–328
 - top-management support, enlisting of, 326
 - passwords protection, 327–328
 - physical security, 331

- statistics, 319–320
- symptoms of employee fraud, 331–332
 - accounting irregularities, 332
 - behavioral changes, 332
 - internal control weaknesses, 332
 - lifestyle changes, 332
 - unreasonable anomalies, 332
- TRW credit data case, 321–322
- wire fraud, 322–323
- Computer facility controls
- Computer facility controls, 388–389
- Computer Fraud and Abuse Act of 1986 (CFAA), 317
- Computer hacking, 322
- Computer mice, 43
- Computer pens, 44
- Computer record, 49
- Computer Security Act of 1987, 318
- Computer security association, 324
- Computer Security Institute (CSI), 314
- Computer software
 - antivirus, 325
 - application, 61–62
 - auditing, 460–467
 - business process management (BPM), 238–239, 141
 - canned, 430
 - communications, 62
 - computer-aided design (CAD), 61
 - documentation, 120–121
 - enterprise resource management (ERP), 62
 - generalized audit, 458
 - general-use, 457–458
 - instant messaging, 485
 - integrated accounting programs, 282–287
 - Internet, 483
 - key logging, 337, 495
 - object-oriented, 76
 - operating systems (OS), 60–61
 - partner relationship management (PRM), 289
 - presentation graphics, 61
 - programming languages, 62
 - project management, 61, 436
 - selecting accounting and enterprise, 299–300
 - testing of, 461–462
 - turnkey, 430
 - validating, 462–464
- Computer software, 60
 - application software, 61–62
 - languages, 62
 - operating systems, 60–61
- Computer viruses, 39, 61, 385
 - bootsector, 325
- Computer worms, 325
- Computer-aided design (CAD), 61
- Computer-aided design software, 61
- Computer-assisted audit techniques (CAATs), 453, 457
- Computer-assisted software engineering (CASE), 96–97
 - backend, 97
 - front-end, 97
 - integrated CASE packages, 97
 - rapid application development, 97
- Computers, disposal of outdated, 331
- Concurrency controls, 122
- Concurrency, 122
- Confidentiality, 472
- Connectivity, 57
- Consensus-based protocols, 387
- Context diagrams, 89
- Contingency planning, 513
- Continuous and intermittent simulation (CIS), 466
- Continuous auditing, 465–467
- Contributors table, 130
- Control break, 202
- Control environment, 349, 381
- Control Objectives for Information and Related Technology (COBIT), 457
- Control source property, 192
- Control totals, 400–401
- Control total tests, 463
- Control unit, 47
- Conversion
 - direct, 434
 - modular, 435
 - parallel, 435
- Cookies, computer, 335
- Corporate governance, 348
- Corporate performance measurement (CPM), 18
- Corrective controls, 357
- COSO Report, 1992, 349–352
- COSO Report, 2004, 352–355
- Cost accounting subsystem, 256
- Cost accounting, 17
- Cost-benefit analyses, 366
- Cost-effectiveness, 222
- Cougar Mountain Fund Suite, 286
- CPA Crossings, 36
- CPA Trust services, 20
- CPA WebTrust, 471
- CPM. *See* Corporate performance measurement (CPM)
- CPU. *See* Central processing unit (CPU)
- Critical path, 435
- CRM. *See* Customer relationship management (CRM)
- Crosstab queries, 166
- CSI. *See* Computer Security Institute (CSI)
- Custody of assets, 360
- Customer billing statement, 229
- Customer Insights, 297
- Customer relationship management (CRM), 229, 289
- Cuts-n-Curves Athletic Club, 375
- Cyber Security Enhancement Act of 2002, 318
- DASDs. *See* Direct access storage devices (DASDs)
- Dashboards, 18, 295
- Data-access controls, 514
- Data communications protocol, 53
- Data communications, 52
- Data definition language (DDL), 158
- Data dictionary, 120
- Data diddling, 321
- Data encryption standard (DES), 500
- Data encryption, 392
- Data extraction, 162–171
 - creating action queries, 166–167
 - creating select queries, 163
 - data mining, 169
 - database programming, 169
 - guidelines, 167–168
 - hypertext, 168
 - indexing, 169
 - multi-table, 165–166
 - OLAP, 169
 - one-table, 163–165
 - sorting, 169
 - SQL, 168
- Data field, 118
- Data flow diagrams (DFDs), 86, 88–93
 - context, 89
 - drawing guidelines, 89–93
 - logical, 90
 - physical, 89
 - symbols, 88
- Data flow lines, 88
- Data hierarchy, 118
- Data integrity controls, 122
- Data manipulation controls, 401–402
- Data manipulation languages (DMLs), 162
- Data mart, 173
- Data mining, 170–171
- Data modeling, 115–150
- Data packets, 483
- Data processing centers
 - employee access to, 389
 - insurance, purchasing for, 389
 - location of, 389
- Data redundancy, 155
- Data transcription, 40
- Data type, 135
- Data validation, 157–161
 - default values, 160
 - drop-down lists, 160
 - inputmasks, 159
 - proper data types for fields, 159
 - referential integrity, 161
 - rules, 160
- Data Warehouses, 172
- Database, 116–150
 - additional concerns of, 119–123
 - administration, 120
 - backup, 122–123
 - completeness, 122
 - concurrency, 122
 - creating using REA, 123–132
 - data extraction, 162–171
 - data integrity, 121
 - data validation, 157–161
 - documentation, 120–121
 - importance, 116–118
 - multidimensional, 172
 - multimedia, 171–172
 - object-oriented, 171–172
 - processing accuracy, 122
 - records creation, 132–139
 - security, 122–123
 - storing data in, 118
 - tables creation, 132–139
- Database administrator, 120
- Database forms, 187–196

- Database management system (DBMS), 116, 157–161, 458
- Database reports, 196–204
- Database software, 61
- Database structure, 129
 - hierarchical, 129
 - network, 129
 - relational, 129
- Database tables
 - creating, 134–136
 - getting started, 133–134
 - guidelines, 139
 - identifying a primary key, 136
 - record format, 134–136
 - saving, 136
 - creating database relationships, 137–138
- Data-management component, in client/server systems, 56
- Datasheet screen, 189
- Data-storage systems, 56
- Daunting task, 37
- DBMS. *See* Database management system (DBMS)
- DDL. *See* Data definition language (DDL)
- DDoS. *See* Distributed denial-of-service (DDoS) attacks
- DDP. *See* Distributed data processing (DDP) system
- Debit/credit memoranda, 228
- Decision tables, 94–95
 - advantage, 95
 - drawback, 95
- Decomposing, 89
- Decomposition, 91
- Deduction reports, 253
- Default value, 160
- DeGraaf Office Supplies, 507
- Deletion anomaly, 155
- Dell computer company, 258
- Demand draft, 363
- Demand report, 426
- Denial of service (DOS) attacks, 324, 497
- Department of Defense (DOD), 237
- Department of Taxation, 344–345
- Deposit slips, 265
- Depreciation register, 256
- DES. *See* Data encryption standard (DES)
- Design mode, 190
- Detail section, 188
- Detailed systems design. *See also* Systems design
 - inputs, 426
 - outputs, 426
 - process design, 426–427
 - prototyping, 427–429
 - specifications report, 429
- Detective controls, 357
- DFDs. *See* Data flow diagrams (DFDs)
- Dialback systems, 328
- Digital cameras, 44
- Digital certificate, 500
- Digital dashboards, 295–297
 - anatomy, 297
- Digital signature standard (DSS), 500
- Digital subscriber line (DSL), 53
- Digital time-stamping services (DTSSs), 501
- Diner's Club, 321
- Dinteman company, 110
- Direct access storage devices (DASDs), 50
- Direct conversion, 434
- Disaster recovery, 38, 385
- Disbursement voucher, 364
- Discrepancy reports, 234
- Disk mirroring, 387
- Disk shadowing, 387
- Distributed data processing (DDP) system, 392
- Distributed denial-of-service (DDoS) attacks, 325
- Distributed presentation systems, 56
- DMLs. *See* Data manipulation languages (DMLs)
- Document control, 362–363
- Document flowcharts, 78
 - drawing guidelines, 81
- Documentation, 73–112
 - data flow diagrams, 88
 - database, 120–121
 - decision tables, 94–95
 - end user computing and, 98–99
 - flowcharts, 78–85
 - graphical, 95–97
 - importance of, 74–77
 - process maps, 85–87
 - program flowcharts, 93–94
 - software, 95
 - system flowcharts and, 77–78
- Documents
 - source, 38–40
 - turnaround, 43
- DOD. *See* Department of Defense (DOD)
- Domain address, 483
- DOS. *See* Denial of service (DOS) attacks
- Dot-matrix printers, 47
- DoubleCheck LLC, 470
- DriveSavers Data Recovery, 394
- DSL. *See* Digital subscriber line (DSL)
- DSS. *See* Digital signature standard (DSS)
- DTSSs. *See* Digital time-stamping services (DTSSs)
- Dual observation, 396
- Dumpster diving, 336
- Dun and Bradstreet, 315
- DVDs, 51
- Dynaset, 163
- EAI. *See* Enterprise application integration (EAI)
- EAM. *See* Enterprise asset management (EAM) systems
- Eastman Kodak Company, 287
- E-bay, 490
- e-business, 9
- e-commerce, 9
- Economic event, 124–125, 225
- Economic feasibility, 424–425
- e-copy, 221
- EDI. *See* Electronic data interchange (EDI)
- Edit programs, 397
- Edit tests, 397
- EDRMs. *See* Electronic document and record management systems (EDRMs)
- EFT. *See* Electronic funds transfer (EFT)
- Eldercare plus, 20
- Electronic commerce, 489
 - business-to-business, 492
 - EDI, 492–493
 - e-payments, 490
 - e-wallets, 490
 - retail sales, 489
 - virtual PBXs, 492–493
- Electronic conferencing, 485
- Electronic Data Gathering and Retrieval (EDGAR), 515
- Electronic data interchange (EDI), 482, 493
- Electronic document and record management systems (EDRMs), 52
- Electronic eavesdropping, 392
- Electronic Frontier Foundation, 494
- Electronic funds transfer (EFT), 263
- Electronic payments, 490
- Electronic Systems Assurance and Control (eSAC), 456
- Electronic vaulting, 387
- Electronics services project, 500
- Elgin Corporation, 331–332
- Embedded audit modules, 466
- Embezzlement, 327, 383
- Emerging Internet Technologies, 296
- Emerson Department Store, 375–376
- Employee fraud, 326
- Employees
 - access to facility controls, 387–388
 - awareness, computer crime and, 326–327
 - informal knowledge of, 384
 - listings, 253
- EnCase, 333
- Encryption key, 500
- End user documentation, 98–99
 - importance, 98
 - policies, 98–99
- Enron Corporation, 11–12, 470
- Enterprise application integration (EAI), 291
- Enterprise asset management (EAM) systems, 254
- Enterprise mashups, 296
- Enterprise network, 55
- Enterprise resource management (ERP), 62
 - internal control systems, 352–355
 - software, 62
- Enterprise resource planning (ERP) systems, 7, 287–298
 - architecture of, 290–292
 - application interfaces, 291
 - centralized database, 291
 - internet portals, 291
 - systems configuration, 290
 - basic functions, 287
 - benefits, 294–295
 - business processes, 292
 - reengineering, 292
 - costs, 294

- extended systems, 288
- quantifying the business value, 296
- risks, 294
- Enterprise risk management (ERM) cube, 353
- event identification and risk response, 352–353
- framework, 352
- objective setting, 352
- Enterprise software
 - enterprise resource planning (ERP) systems, 287–298
 - architecture of, 290–292
 - basic functions, 287
 - benefits, 294–295
 - business processes, 292
 - costs, 294
 - extended systems, 288
 - quantifying the business value, 296
 - risks, 294
 - integrated accounting software programs, 282–287
 - software package
 - New AIS, Need for, 298
 - selection, 298
- Enterprise-wide database, 173
- Enterprise-wide information systems, 287
- Entities, 124–129
 - attributes, 129
 - entity-relationship (E-R) diagram, 127–129
 - identifying, 124–125
 - relationships among, 125–127
 - direct, 125
 - indirect, 125
- Entity-relationship (E-R) diagram, 127
 - symbols, 128
- Environment, control, 381
 - eProject, 437
- E-R, *See* Entity-relationship (E-R)
- ERM, *See* Enterprise resource management (ERM)
- Ernst & Young LLP, 455
- ERP, *See* Enterprise resource planning (ERP)
- ERP, *See* Enterprise resource planning (ERP) systems
- eSAC, *See* Electronic Systems Assurance and Control (eSAC)
- Ethical issues, 333–335
 - challenges, 334
 - identity theft, 336
 - privacy, 335–336
 - professional associations, 333
- Evaluation, feasibility, 423–425
- Event identification, 352–355
- Event-driven programming languages, 62
- e-wallet, 491
- Excel, 95
 - advantages, 95
- Excelerator™, 96
- Exception report, 221, 466
- Expected loss, 367
- Exposure, 367
- Extended application interfaces (EAI), 515
- Extended ERP systems, 288–289
- eXtensible Business Reporting Language (XBRL), 16
 - benefits of, 487
 - current status of, 488
 - instance documents, 486
 - International Consortium, 488
 - taxonomies, 486
- eXtensible Markup Language (XML), 486
- External audit, 450–451
- External entity, 88
- Extranets, 484
- Fair credit reporting act, 322
- Fair Employment Practices Guidelines, 335
- FAM, *See* Fixed asset management (FAM)
- FASB, *See* Financial Accounting Standards Board (FASB)
- Fault-tolerant systems, 386
- FDIC, *See* Federal Deposit Insurance Corporation (FDIC)
- Feasibility evaluation, 423–425, *See also* Systems design
 - economic, 424–425
 - legal, 424
 - operational, 424
 - schedule, 424
 - technical, 424
- Federal Bureau of Investigation (FBI), 315
- Federal Deposit Insurance Corporation (FDIC), 16
- Federal Privacy Act of 1974, 318
- Federal Trade Commission (FTC), 496
- FedEx, 229
- Feedback mechanism, 416
- Fidelity bond, 363
- Field names, 135
- File security controls, 385
- File servers, 55
- Filter query, 163–164
- Final systems analysis report, 423
- Financial accounting cycle, 15, 218–219
- Financial accounting information systems, 15
- Financial Accounting Standards Board (FASB), 16
- Financial-auditing tasks, 20
- Financial control total, 401
- Financial data, 9
- Financial functions, 57
- Financial Management Services (FMS), 491
- Financial planning models, 264
- Financial statements, 219
- Financial transactions, 9
- Financing process, 262–265
 - inputs to, 265
 - objectives, 263–264
 - outputs of, 265
- Fingerprint scanner, 45
- Firewall, 325, 496
- First normal form (1 NF), 155
- FirstEnergy Corporation, 77
- Fixed asset change form, 255
- Fixed asset management (FAM), 254–255
 - inputs to, 254–255
 - outputs of, 255
- Fixed asset requests, 254
- Flash memory, 51
- Flexible systems, 439
- Flowcharts, 75
 - document, 78–85
 - high-level system, 83
 - payroll processing, 83
 - programming symbols of, 82
 - symbols, 78
- Flying-start site, 386
- FMS, *See* Financial Management Services (FMS)
- Follow-up and maintenance phase, 437–438
- Ford Motor Company, 117
- Foreign Corrupt Practices Act, 350
- Foreign keys, 119
- Forensic accountants, 332
- Form controls, 190
 - bound, 190
 - unbound, 190
- Forms, 188–196
 - creation, 189–193
 - advantages, 189
 - design mode, 190
 - run mode, 190
 - section, 188
 - detail, 188
 - heading, 188
 - navigation bar, 188
 - subform, 194–96
 - usage, 193–194
 - information display, 193
 - input task, 193
 - output task, 193
 - printing, 193
 - to create new records, 194
- Forms control, 402
- Form wizard, 189–90
- Forrester Research, 488
- Fraud tree, 316
- Fraud triangle, 468
- Fraud, 468–469
- Fraudulent financial reporting, 316
- Freedom of Information Act of 1970, 318
- Freezetime, inc., 109
- Front-end CASE tools, 97
- Front-office functions, 288
- FTC, *See* Federal Trade Commission (FTC)
- Furry Friends Foundation I, 145
 - requirements, 146
- Furry Friends Foundation II, 183–184
- GAAP, *See* Generally accepted accounting standards (GAAP)
- Gantt charts, 435–436
- GAS, *See* Generalized audit software (GAS)
- Gayton Menswear, 374
- General controls, 378–390
- General ledger, 219
- Generalized audit software (GAS), 458
- Generally accepted accounting standards (GAAP), 489
- General-use software, 457–458
- Geographic information systems (GIS), 159
- Gigabytes, 48
- Global Crossing, 12

- Goods requisition form (GRF), 79
 Grandfather-parent-child procedure, 388
 Graphical documentation, 95–97
 case tools, 96–97
 microsoft word, excel, and powerpoint, 95–96
 SOX compliance, 97
 Graphical user interfaces (GUIs), 61
 GRF. *See* Goods requisition form (GRF)
 Group code, 220
 Groupware, 484–485
 Grupo Financiero Bitol, 421
 GUIs. *See* Graphical user interfaces (GUIs)
- Hacker, 323
 Hammaker manufacturing company (HMC), 506
 Hammaker Manufacturing I, 276–277
 Hammaker Manufacturing II, 277–278
 Hammaker Manufacturing III, 278–279
 Hamming distance, 45
 Hard-copy, 221
 output, 47
 Hash total, 401
 Header label, 393
 Heading section, 188
 Health Care Organizations, 269–271
 Health Insurance Portability and Accountability Act, 20
 HealthSouth, 12
 Hershey, 309
 Hierarchical process maps, 86
 Hierarchical structure, 129
 High-level system flowcharts, 83
 HMC. *See* Hammaker manufacturing company (HMC)
 Hoffer and Straub, 329
 Holos, 169
 Home page, 336
 Hosted solution, 286
 Hot backup, 387
 Hot site, 386
 HTML. *See* Hypertext Markup Language (HTML)
 HTTP. *See* Hypertext transfer protocol (HTTP)
 Human resource (HR) management, 250–253
 inputs to, 251–253
 outputs of, 253
 Human-readable, 42
 Hyperlinks, 168
 Hypertext Markup Language (HTML), 168, 484
 Hypertext transfer protocol (HTTP), 484
- I/O bound, 47
 IATA. *See* International airline transport association (IATA)
 IBM, 171
 ICASS. *See* Integrated computer-assisted surveillance system (ICASS)
 IDC Company, 158
 IDEA. *See* Interactive data and electronic applications (IDEA)
 Ideal control procedure, 366
- Identity Theft and Assumption Deterrence Act (ITADA), 494
 Identity theft, 336–337
 Identity Theft, 494
 IDSSs. *See* Intrusion detection systems (IDSSs)
 IFCC. *See* Internet Fraud Complaint Center (IFCC)
 IGT's Megabucks system, 498
 IIA. *See* Institute of Internal Auditors (IIA)
 iLearning.com, 120
 IMA. *See* Institute of Management Accountants (IMA)
 Image processing systems, 51
 ImClone, 12
 Implementation. *See* Systems implementation
 Incident reports, 465
 Information overload, 7
 Information security, 38, 494
 Information Systems Audit and Control Association (ISACA), 23, 333, 467
 Information technology, 35–71
 accounting and, 14–21
 application software, 61–62
 auditing, 22
 security, 22
 auditing, 452–455
 auditor's toolkit, 457–460
 central processing units, 46–47
 computers, 47
 microprocessors, 47
 primary memory, 47
 processor speeds, 47
 computer software, 60
 data communications and networks, 52–59
 client/server computing, 55–56
 cloud computing, 59
 communication channels, 53
 local area networks, 53–54
 protocols, 53
 wide area networks, 54–55
 wireless data communications, 57
 general controls, 390–395
 networks, 392–393
 personal computers, 393–395
 wireless technology, security for, 391–392
 governance, 467
 importance to accountants, 36–38
 input devices, 38–45
 biometric scanners, 45
 data transcription, 38
 digital cameras, 44
 magnetic ink character recognition, 42
 magnetic strips, plastic cards with, 43
 microcomputer input devices, 43
 optical character recognition, 42
 POS devices, 40–42
 source documents, 38
 operating systems, 60
 output devices, 47–48
 multimedia, 48
 printers, 47
 video output, 48
- programming languages, 62
 secondary storage devices, 48
 CD-ROMs, 50
 DVDs, 51
 flash memory, 51
 image processing systems, 51
 Mac, 51
 magnetic (hard) disks, 49
 top ten technologies, 38
 Information Systems (IS) auditor, 450
 Information Systems risk assessment, 456
 Information technology (IT) auditing, 452
 Information technology (IT) auditor, 450
 Ink-jet printers, 48
 Input controls, 396–398
 check-digit control procedure, 399
 edit tests, 397–398
 Modulus 11 technique, 399
 observation, 396–397
 recording, 396–397
 transcription, 396–397
 unfound-record test, 398
 Input devices, 38–45
 biometric scanners, 45
 data transcription, 38
 digital cameras, 44
 magnetic ink character recognition, 42
 magnetic strips, plastic cards with, 43
 microcomputer input devices, 43
 optical character recognition, 42
 POS devices, 40–42
 source documents, 38
 Input equipment, 38
 Input mask, 139
 Input validation routines, 397
 Inputmasks, 158
 Input-processing-output cycle, 38
 Insertion anomaly, 155
 Instant messaging software, 485
 Institute of internal auditors (IIA), 333
 Institute of Internal Auditors, 451
 Institute of Management Accountants (IMA), 85, 333
 Insurance, for computer damages, 389
 Integrated accounting software programs, 282–287
 large system, 284
 mid-range, 284
 small business, 283–284
 specialized, 286
 Integrated CASE (I-CASE) packages, 97
 Integrated computer-assisted surveillance system (ICASS), 326
 Integrated security system, 379–380
 Integrated services digital network (ISDN), 53
 Integrated test facility, 462
 Integration Server, 169
 2003 Internet crash, 324
 Interacting components, 38
 Interactive data and electronic applications (IDEA), 488
 Interactive Data Extraction and Analysis (IDEA), 458
 Interactive data, 16
 Internal Airline Transport Association (IATA), 43
 Internal audit, 450–451

- Internal control systems, 347–376
 - activities, 358–365
 - good audit trail, 358
 - internal reviews, 365
 - personnel policies and practices, 358–360
 - physical protection of assets, 361–365
 - separation of duties, 360–361
 - COBIT, 355–356
 - components, 349–352
 - communication, 351–352
 - control activities, 351
 - control environment, 349–351
 - information, 351
 - monitoring, 352
 - risk assessment, 351
 - 1992 COSO report, 349
 - 2004 COSO report, 352
 - definition, 348–349
 - ERM, 352–355
 - event identification, 352
 - objective setting, 352
 - risk response, 352–355
 - evaluation, 365–369
 - cost-benefit analyses, 366–368
 - risk matrix, 368–369
 - Sarbanes-Oxley Act of 2002, 366
 - types, 356–358
 - corrective controls, 357
 - detective controls, 357
 - preventive controls, 356–357
- Internal Control-Integrated Framework (ICIF), 350
- Internal revenue service, 117
- International airline transport association (IATA), 43
- Internet, 481–501
 - addresses, 483
 - based central data, 16
 - blogs, 484–485
 - data encryption, 499–500
 - digital signatures, 500
 - digital time stamping, 500–501
 - electronic commerce, 489–494
 - electronic conferencing, 484–485
 - extranets, 483
 - financial reporting, 486–489
 - firewalls, 496
 - groupware, 484–485
 - HTML, 484
 - IDEA, 484
 - intranets, 483
 - intrusion detection systems, 497
 - phishing, 495
 - privacy, 494
 - proxy servers, 498–499
 - security on, 494–495
 - software, 483
 - spam, 495
 - value-added networks, 498
 - world wide web, 482
 - XBRL, 486–489
- Internet bulletin boards, 326
- Internet crime complaint center, 320
- Internet Fraud Complaint Center (IFCC), 320
- Internet Portals, 291
- Internet privacy, 494
- Internet protocol (IP), 483
- Internet relay chat (IRC), 485
- Internet service providers (ISPs), 55
- Interwoven, 14
- Intranets, 483
- Intrusion detection system, 380
- Intrusion detection systems (IDSs), 497
- Intuit, 57, 205
- Inventory control, 361
 - objectives of, 231
- Inventory reconciliation report, 262
- Inventory status report, 262
- Invoices, 109
- IP, *See* Internet Protocol (IP)
- IRC, *See* Internet relay chat (IRC)
- Iris scanner, 45
- ISACA, *See* Information Systems Audit and Control Association (ISACA)
- ISDN, *See* Integrated services digital network (ISDN)
- ISO 17799, 378
- ISPs, *See* Internet service providers (ISPs)
- Issuance report, 362
- IT auditor, 4
- IT general controls
 - networks, 392–393
 - personal computers, 393–395
 - Sarbanes-Oxley Act of 2002 (SOX), 394–395
 - wireless technology, security for, 391–392
- IT, *See* Information technology (IT)
- ITADA, *See* Identity Theft and Assumption Deterrence Act (ITADA)
- James H. Rhodes Company, 410
- JetBlue, 390–391
- JIT, *See* Just-in-Time (JIT) inventory systems
- Job costing information system, 257
- Job stream, 85
- Journals, 218–219
- Just-in-Time (JIT) inventory systems, 257
- Kenbart Company, 445–446
- Kerr Cosmetics, 446–447
- Key logging software, 337, 495
- Key performance indicators (KPIs), 18
- KeyBank, 173
- Kilobytes, 48
- Kimball Electronics, 287
- Kimball Group, 174
- Knowledge management, 485
- Knowledge process outsourcing, 517
- Knowledge workers, 8
- KPIs, *See* Key performance indicators (KPIs)
- KPMG, 23, 315, 327
- Labels
 - header, 385
 - trailer, 385
- Lancaster, 392
- Lands' End, 336
- Languages
 - event-driven, 62
 - object-oriented, 62
- LANs, *See* Local area networks (LANs)
- Laptop computers, 46
- Large system accounting software, 284
- Larkin State University, 246–247
 - payment process, 246–247
 - purchase process, 246
 - requirements, 247
- Laser printers, 48
- Laser technology, 42
- Lawson Software, 426
- LCD, *See* Liquid crystal display (LCD)
- Lean accounting, 259
- Lean production/manufacturing, 259
- Ledger account balances, 15
- Ledgers, 219
- Legacy systems, 46
- Legal feasibility, 424
- Legislation, computer crime, 313
- Level 0 data flow diagram, 91
- Level 1 data flow diagram, 91
- Light-sensing mechanisms, 42
- Linz Company, 449
- Liquid crystal display (LCD), 48
- List of authorized vendors, 230
- Lloyd's of London, 52
- Local area networks (LANs), 53
 - advantages of, 53
- Lockbox systems, 263
- Lock-out systems, 328
- Logic bomb, 315
 - programs, 325
- Logical data flow diagrams, 90
- Logical security, 379
- Lois Hale and associates, 111
- Lu Company, 223
- Mac's Convenience Stores, 41
- Machine-readable, 42
- Macro program flowchart, 93
- Madoff, Bernard, 13
- Mag strip, 43
- Magnetic (Hard) disks, 49
- Magnetic flux, 42
- Magnetic ink character recognition (MICR), 42
- MailMed Inc. (MMI), 409
- MailMed Inc., 409
- Mainframe computers, 46
- Maintenance, *See* System maintenance, 415
- Make-or-buy decision, 429
- Man trap, 389
- Management support, computer crime and, 271
- Managerial accounting, 17
- Managerial control mechanism, 19
- Manufacturing resource planning (MRP II) systems, 518
- Manufacturing status reports, 262
- Marcia Felix Corporation, 179
- Mark Goodwin Resort, 344
- Mark-sense media, 42
- Martin and Associates, 267
- Martin Shoes, Inc., 146–147

- Mass storage, 48
 Master file maintenance processing report, 83
 Master files, 118
 Master production schedule, 257
 MasterCard, 228
 Material requirements planning (MRP I) systems, 518
 Materials price list, 262
 McGee LLP, 479
 Megabucks system, 498
 Megabytes, 48
 Merix, 251
 Merrill Lynch (ML), 12
 Message acknowledgment procedures, 393
 Metadata, 121
 MICR symbols, 42
 MICR. *See* Magnetic ink character recognition (MICR)
 Microcomputer input devices, 43
 Microcomputer, 38
 Microprocessor unit, 46
 Microprocessors, 47
 Microsoft, 295
 Microsoft Access, 132–133
 Microsoft Dynamics GP Enterprise, 287
 Microsoft Excel, 467
 Microsoft Great Plains Business Solutions, 224
 Microsoft PowerPoint, 95
 Microsoft Project, 437
 Microsoft Small Business Accounting, 283
 Microsoft Word, 464
 Microsoft's windows operating system, 325
 Mid-range accounting software, 284
 Mini-based hospital system, 270
 Minicomputers, 458
 Minicomputers, 46
 Mnemonic codes, 220
 Mobility, 57
 Models
 financial planning, 264
 REA, 8
 Modem, 53
 Modular conversion, 435
 Modulus 11 technique, 399
 Monitoring, internal control and, 371
 MSN Messenger, 485
 Multidimensional database, 172
 Multimedia databases
 Multimedia, 48
 Multiprocessing, 61
 Multi-user operating systems, 60
 Mutual Benefit Life, 271
 MyDoom worm, 460

 National Bureau of Standards, 83
 National Center for Computer Crime Data (NCCCD), 319
 National Institute of Standards and Technology (NIST), 391
 National White Collar Crime Center, 320
 National white collar crime center, 320
 Naval Undersea Warfare Center (NUWC), 485
 Navigation bar, 188

 NCCCD. *See* National Center for Computer Crime Data (NCCCD)
 Near field communication (NFC), 58
 Netbook computers, 46
 Network structures, 129–130
 Networks, 52
 Networks, controls for, 392–393
 Networks, data communications and, 11
 New York Stock Exchange (NYSE), 12
 NFC. *See* Near field communication (NFC)
 NIST. *See* National Institute of Standards and Technology (NIST)
 Nonfinancial control totals, 401
 Nonfinancial data, 401
 Non-value-added waste, 259
 Nonvoucher system, 363
 Normalization, 154–157
 first normal form, 155
 second normal form, 156
 third normal form, 157
 Not-for-profit organizations, 268–269
 Numeric codes, 461
 NUWC. *See* Naval Undersea Warfare Center (NUWC)

 Objective setting, 350
 Object-oriented database (OODB), 171
 Object-oriented software, 76
 Objects, 62
 Occupational fraud, 316
 OCR. *See* Optical character recognition (OCR)
 Off-page connectors, 81
 Offshoring, 238, 439
 Oklahoma state university, 336
 OLAP. *See* Online Analytical Processing (OLAP)
 Online accounting outsourcing, 501
 Online Analytical Processing (OLAP), 169
 features, 169
 Online Privacy Alliance, 494
 On-page connectors, 81
 OODB. *See* Object-oriented database (OODB)
 Openpages FCM, 97
 Operating management, systems goals of, 420
 Operating system, 60
 Operation Safe Commerce (OSC), 10
 Operational audits, 365
 Operational feasibility, 424
 Optical character recognition (OCR), 42
 Optical character recognition, 42
 Oracle, 188
 Oracle On Demand, 290
 Organization-level controls, 377
 Organizations, computer controls for
 business continuity planning, 385–387
 computer access controls, 389–390
 computer facility controls, 388–389
 file security controls, 385
 general, 378–390
 integrated security, 379–381
 organization-level controls, 381
 personnel policies, 381–384
 OSC. *See* Operation Safe Commerce (OSC)
 Output controls, 378
 Output devices, 38
 Output equipment, 38
 Outsourcing, 432–433, 439
 advantages, 433
 disadvantages, 433
 Owens-Corning Fiberglass Corporation, 287

 Packing slip, 226
 Paperless office, 47
 Parallel conversion, 435
 Parallel simulation, 462
 Parent record, 129
 Parent record, 129
 Parmalat, 12
 Partner relationship management (PRM), 289
 Passive IDss, 497
 Passive RFID tags, 58
 Passwords, 390
 Patriot acts, 13
 Pay.Gov, 491
 Payables, 125
 Paypal, 490
 Payroll activities, 49
 Payroll deduction authorizations, 253
 Payroll file, 49
 Payroll master file table, 135–137
 Dataview sheet, 137
 Payroll processing flowcharts, 83
 Payroll processing information systems, 251
 PCAOB. *See* Public Company Accounting Oversight Board (PCAOB)
 PDA. *See* Personal data assistant (PDA) devices
 Peachlink, 492
 Peachtree Accounting, 283
 Penetration testing, 23, 456
 PentaSafe, 403
 People skills, in auditing, 349
 PeopleSoft, 426
 Performance measurement business, 18
 Performance reports, 421
 Periodic usage reports, 262
 Peripheral equipment, 38
 Personal computers, controls for, 393–395
 Personal data assistant (PDA) devices, 44
 Personal finance software, 61
 Personal productivity software, 61
 Personnel action forms, 252
 Personnel policies, 381–384
 computer accounts, 383–384
 informal knowledge of employees, 384
 separation of duties, 382–383
 PERT. *See* Program Evaluation and Review Technique (PERT)
 Petty cash custodian, 363
 Petty cash fund, 363
 PHF. *See* Position hiring form (PHF)
 Phishing, 336, 496
 Physical data flow diagrams, 89
 Physical security, 379
 Picture elements, 48
 Pivot tables, 169
 PlanBee, 337

- Planning. *See* Systems planning
- Plastic cards with magnetic strips, 43
- Plato, 169
- Point-of-sale (POS) devices, 40
- Point-scoring analysis, 431
- Policies and procedures manual, 351
- Ponzi scheme, 13
- Portals, 290
- POS. *See* Point-of-sale (POS) devices
- Position hiring form (PHF), 79
- PowerDimensions, 169
- Prado Roberts Manufacturing, 71
- Predictive analytics, 8
- Preliminary investigation, 416
- Preprinted recording forms, 397
- Presentation graphics software, 61
- Preventive controls, 356
- Primary corporate departments, 69
 - accounting, 69
 - operations, 69
 - sales, 69
- Primary key, 119
 - identifying, 136
- Primary memory, 47
- Primary record keys, 119
- Printers, 47
- Privacy, 471
- Privacy notice, 336
- Privacy policy, 336
- Privacy, 335–336
 - company policies with respect, 335
 - identity theft, 494
 - internet, 494
- PRM. *See* Partner relationship management (PRM)
- Process costing information system, 257
- Process design, 426
- Process maps, 85–87
 - drawing guidelines, 87
- Processing accuracy, 122
- Processing controls, 400
- Processing devices, 38
- Procter & Gamble, 231
- Production cost reports, 262
- Production process, 256–262
 - inputs to, 260–262
 - objectives of, 256–260
 - cost accounting subsystem, 256–257
 - JIT Inventory systems, 257–258
 - lean accounting, 259–260
 - lean production/manufacturing, 259
 - outputs of, 262
- Professional service organizations, 266–268
- Program authorization forms, 463
- Program change control, 462
- Program Evaluation and Review Technique (PERT), 435–436
- Program flowcharts, 93
 - sales application, 94
- Programming function, 383
- Programming languages, 62
 - event-driven, 62
- Project management software, 61, 436
- Properties window, 193
- Protocols, 53
- Prototyping, 427–428
- Provident Central Credit Union, 173
- Proxy Servers, 498
- Public Company Accounting Oversight Board (PCAOB), 381
- Public key encryption, 500
- Purchase invoice, 233
- Purchase order, 108
- Purchase order, 222
- Purchase requisition, 108, 233
- Purchasing process, 230–237
 - data flow diagram of, 233
 - high-level systems flowchart, 232
 - information technology used, 234–235
 - inputs to, 233–234
 - objectives of, 230–231
 - events, 231
 - outputs of, 234
- Queries, 163
- Query Wizard, 166
- Query, 200–203
- Questionnaires, 422
- Quickbooks, 283–284
- Quickbooks, 205
- Radio frequency (RF) technology, 261
- Radio frequency identification (RFID), 58
- RAIDs. *See* Redundant arrays of inexpensive disks (RAIDs)
- RAM. *See* Random access memory (RAM)
- Random access memory (RAM), 47
- Rapid application development (RAD), 97
- Ratio analyses, 265
- REA accounting, 15
- REA model, 123–132
 - database creation, 123–132
 - business events identification, 124
 - economic events identification, 124
 - entities, 124–129
 - organizing database records, 129–132
- Reactive IDs, 497
- Real-time, 425
- Receivables, 125
- Receiving report, 108, 363–364
- Record count, 401
- Record format, 134
- Record keys, 119
 - primary, 119
 - secondary, 119
- Record management systems, 51
- Record structure, 118
- Recording transactions, 360
- Records, database, 129
- Red flags, 384
- Red-light camera, 44
- Redundant arrays of inexpensive disks (RAIDs), 49
- Redundant data check, 397
- Reengineering business processes, 292
- Reference data, 387
- Referential integrity, 161
- Registers, 443
- Relational database structure, 131
- Relational database, 126
- Relational structures, 130
- Relationship table, 131
 - customer order, 131
 - inventory tables, 131
- Remittance advice, 265
- Repair and maintenance form, 255
- Report design, 445
- Report wizard, 197
- Reports, 196–204, 283
 - components of, 197
 - components, 196
 - creation, 197–204
 - with calculated fields, 200–202
 - with grouped data, 202
 - wizard, 197–199
- Request for proposal (RFP), 430
- Requests for quotes, 493
- Resource management process, 250–256
 - fixed asset management, 254–256
 - HR management, 250–254
- Resources, 124
- Responsibility accounting system, 18
- Responsibility system of computer program development and maintenance, 463
- Retail store requisition, 108
- Retention Performance Marketing software, 289
- Reuters Analytics, 318
- Revenue transactions, 225
- RFID. *See* Radio frequency identification (RFID)
- RFQs. *See* Requests for quotes (RFQs)
- Riley University, 72
- Risk assessment, 455
- Risk-based audit approach, 455
- Risk matrix, 368
- Risk response, 352
- RiskPAC, 353
- Rollback processing, 387
- Ross, Sells, and Young LLP, 3
- Routing verification procedures, 393
- Run mode, 190
- SAC. *See* Systems Auditability and Control (SAC)
- Safer personal computers, 328
- Salami technique, 316
- Sales analysis reports, 225
- Sales invoice, 223, 226
- Sales order, 124, 226
- Sales process, 225–230
 - data flow diagram of, 228
 - high-level systems flowchart, 227
 - information technology used, 234–235
 - inputs to, 226–229
 - objectives of, 225–226
 - events, 226
 - outputs of, 229–230
- Sales staff, 224
- Sandwich rule, 85
- SAR. *See* Suspicious activity reporting (SAR)
- Sarah Stanton Company, 83
- Sarbanes-Oxley Act of 2002 (SOX), 13, 74, 77, 329, 349, 394
 - requirements, 366
 - key provisions, 469
- Sarbanes-Oxley Section 404, 472–473

- SAS No. 94, 349
 Satyam Computer Services, 439
 Savage Motors, 68
 Scalable products, 283
 Scenario planning, 357
 Schedule feasibility, 424
 Schema, 162
 SCM. *See* Supply chain management (SCM)
 Scope creep, 426
 Scorecards, 295
 Scrub, 173
 Sears, 266
 SEC. *See* Securities and Exchange Commission (SEC)
 Second normal form (2 NF), 156
 Secondary key, 119
 Secondary storage devices, 38
 Secondary storage, 48
 Secret key cryptography, 500
 Secure hypertext transport protocol (S-HTTP), 500
 Secure socket layer (SSL), 500
 Securities and Exchange Commission (SEC), 16, 487
 Security, 494
 Security and controls, 249
 Security policy, 378–379
 issues, 379
 Security-clearance code, 43
 Select query, 163
 Semantic meaning, 488
 Separation of duties, 360–361
 September 11, 2001 attacks, 10
 Sequence code, 220
 Server, proxy, 481
 Shipping notices, 228
 Shoulder surfing, 337
 S-HTTP. *See* Secure hypertext transport protocol (S-HTTP)
 Sibling records, 129
 Signed checklist, 77
 Simmons Corporation, 408–409
 Single-user operating systems, 60
 Sizing handles, 191
 Slack time, 436
 Sleeter Group, 239
 Small business accounting software, 283–284
 Small Business Computer Security and Education Act of 1984, 318
 Small Computers, Inc., 505
 Smart cash, 40
 Smishing, 336
 Snapshot technique, 466
 S-O Comply®, 470
 Social engineering, 328
 Soft copy, 221
 output, 47
 Software package
 New AIS, Need for, 298
 selection, 298
 Software. *See* Computer software
 Souder, Oles, and Franek, 4115
 Source document, 38
 SOX. *See* Sarbanes-Oxley Act of 2002 (SOX)
 Spam, 495
 Specialized accounting information systems, 286
 Spend management, 295
 Spoofing, 497
 Spreadsheet software, 61, 458
 Springsteen, Inc., 308–309
 SQL. *See* Structured Query Language (SQL)
 SSL. *See* Secure socket layer (SSL)
 St. Luke's Episcopal Health System, 18
 Standish Group, 418
 State University, 307–308
 Statement on Auditing Standards (SAS) No. 99 consideration of Fraudulencia Financial Statement Audit, 451, 468
 Steering committee, 419
 Stephen Kerr Cosmetics, 446–447
 Stock brokerage systems, 52
 Strong passwords, 326
 Structured programming, 93
 Structured Query Language (SQL), 168, 458
 Structured, top-down design, 319
 Structured walkthrough, 93
 Subform
 advantages, 194
 creation, 195–96
 from multiple tables, showing data, 194
 Subschema, 162
 Substantive testing, 453
 Summerford Accountancy, 459
 Sun Microsystems, 457
 Supercomputers, 46
 Supply chain management (SCM), 288
 Supply chain, 231
 Suspicious activity reporting (SAR), 9
 Sutton, Willie, 337
 Swami Consulting, 196–200
 Swan Supplies, 180–181
 System flowchart, 84
 System inputs, 427
 System maintenance, 438–439
 System outputs, 426
 System specification report, 429–430
 Systems analysis, 37, 420–421
 organizational goals, 420–421
 general systems goals, 420
 operating management systems goals, 421
 top management systems goals, 420–421
 procedures, 420
 Systems Auditability and Control (SAC), 456
 Systems design, 425–433
 choosing an AIS, 430–433
 making final decision, 431
 point-scoring analysis, 431–432
 selecting finalist, 432
 selection criteria, 430–431
 inputs, 426
 outputs, 426
 outsourcing, 432–433
 processes, 426
 prototyping, 427–428
 specifications report, 429–430
 make or buy decision, 429
 Systems development life cycle, 416–447
 analysis, 420–421
 of a business information system, 417
 design, 425–433
 follow-up, 437–438
 implementation, 433–437
 maintenance, 438–439
 planning, 418–419
 stages in, 416–417
 Systems implementation, 433–437
 activities, 434–435
 Gantt charts, 435–437
 managing IT projects, 435
 PERT, 435–436
 project management software, 436–437
 Systems planning, 418–419
 current systems, investigating, 419
 for success, 418
 broad viewpoint, 419
 steering committee, 419
 study team, 419
 Systems review, 455
 Systems survey, 421–425
 human element, 421–423
 data analysis, 422
 data gathering, 422
 potential behavioral problems, 421
 questionnaire, 422
 system feasibility, 423–425
 economic, 424–425
 legal, 424
 operational, 424
 schedule, 424
 technical, 424
 SysTrust, 472
 Tables. *See* Database tables
 Talbots, 170–171
 Tangible property, 318
 Target, 37
 Tat Consulting Services (TCS), 439
 Tax reports, 253
 Taxation, 21
 TCP. *See* Transmission control protocol (TCP)
 TCS. *See* Tat Consulting Services (TCS)
 Technical feasibility, 424
 Terabytes, 48
 Terrorism, 10. *See also* September 11, 2001 attacks
 Test data, 461
 Test of length, 463
 The RETAIL Cooperative, 305
 Thermos, Inc., 290
 Thin-client systems, 56
 Third normal form (3NF), 157
 Third party assurance services, 471
 Third-party billing, 269
 Time and billing information systems, 266
 Time and billing services, 266
 Time Capital, 492
 Time Line, 437
 Time sheets, 252
 Toolbox, 96, 191
 Top management, systems goals of, 420–421
 Touch screens, 43

- Toyota Production System (TPS), 259
- TPS. *See* Toyota Production System (TPS)
- Traditional accounting, 21
- Trailer label, 393
- Transaction controls, 122
- Transaction files, 118
- Transaction processing, 122, 395–402
 - application controls for, 395–402
 - input controls, 396–400
 - additional, 398–400
 - edit tests, 397
 - observation, 396
 - recording, 396
 - transcription, 396
 - output controls, 402
 - printed, 402
 - results validation, 402
 - processing controls, 400–402
 - control totals, 400–401
 - data manipulation controls, 401–402
- Transaction tagging, 466
- Transmission control protocol (TCP), 53, 483
- Transportation worker identification credential (TWIC), 45
- Treadway Commission Report, 350
- Tree structures, 129
- Trial balance, 15, 219
- Trial balances, 219
- Trojan horse programs, 325
- Trust services, 472
- TRW credit data case, 321
- Turbotax, 21
- Turnaround documents, 42
- Turnkey software, 430
- Turnkey system, 430, 434
- TWIC. *See* Transportation worker identification credential (TWIC)
- Tyco, 12–13

- U.S. Army, 117
- U.S. Customs Service, 493
- U.S. Patriot Act, 14
- U.S. sentencing commission (USSC), 329
- U.S. Treasury Department, 9
- UCP. *See* Universal Concrete Products (UCP)
- Unbound controls, 190
- Unfound-record test, 398
- Uniform resource locator (URL), 483
- Uninterruptible power system (UPS), 388
- United Bankers' Bank (UBB), 403
- United Nations Standard Products and Services Code (UNSPSC), 295
- United Parcel Service (UPS), 261
- Universal Concrete Products (UCP), 31
- Universal concrete products, 31
- Universal product code (UPC), 40
- University of Arizona, 359
- University of Michigan, 392
- University of Wisconsin-Superior, 292
- UPC. *See* Universal product code (UPC)
- UPS. *See* Uninterruptible power system (UPS)
- Uptown Bucks, 247–248
- URL. *See* Uniform resource locator (URL)
- USA PATRIOT Act of 2001, 318, 323
- USSC. *See* U.S. sentencing commission (USSC)
- Utility programs, 61

- Val IT, 355
- Validation, 160–161
- Value cards, 335
- Value stream management, 260, 271
- Value-added networks (VANs), 498
- Value-added resellers (VARs), 22, 300
- VANs. *See* Value-added networks (VANs)
- VARs. *See* Value-added resellers (VARs)
- Vaulting, electronic. *See* Electronic vaulting
- Vendor support, 431
- Vendors, list of, 230
- Vertical market, 265–266
- Vertical market, 265
- Video output, 48
- View controls, 123
- Virginia Commonwealth University, 291
- Virtual PBXs, 493
- Virtual private network (VPN), 392, 498
- Virtual storage, 61
- Visa, 59, 123, 247

- Voice over Internet Protocol (VoIP), 322
- VoIP. *See* Voice over Internet Protocol (VoIP)
- Volatile memory, 48
- Voucher system, 364
- VPN. *See* Virtual private network (VPN)

- Wal-Mart, 231
- WANs. *See* Wide area networks (WANs)
- Waste Management, 294
- Watchdog processor, 387
- Web cams, 43
- Weblogs, 485
- WebTrust, 472
- Western Illinois University, 337
- What-if analyses, 437
- WhiteLight, 169
- Wide area networks (WANs), 53–54
- Wilmer Ruiz Company, 178
- WindSprings Corporation, 121
- Wire fraud, 322
- Wireless application protocol (WAP), 57
- Wireless data communications, 57
- Wireless fidelity (Wi-Fi) technology, 391
- Wireless markup language, 57
- Wireless technology, security for, 391
- Woerner Turf, 224
- Word processing software, 61
- Word Trade Center, 10, 123
- Work order, 110
- World Wide Web, 482
- WorldCom, Inc., 13
- Worm media, 50
- Wright Company, 444–445

- XBRL. *See* eXtensible Business Reporting Language (XBRL)
- XML. *See* eXtensible Markup Language (XML)

- Yahoo Messenger, 485

- Zombie computers, 325