

Contents

1. Evaluate Information Systems	
1.1 Evaluate System Specifications Against User Requirements and Feedback to Identify Redundancies and Constraints, and Capacities of Information Technology	11
1.2 Identify Hardware and Software Needs From Assessment of Available Products and Services.....	25
1.3 Evaluate Possible Uses and Handling of Accounting Data in Consultation With Users to Determine Security Requirements.....	29
1.4 Analyse Organisational Procedures and Policy to Evaluate Scope of Strategies for Risk Management.....	33
1.5 Monitor and Record Enquiries Regarding Use of Systems to Ensure Ongoing Evaluation	40
End Of Chapter Exercise Chapter 1.....	43
2. Develop Implementation Plans	
2.1 Review Internal Control Systems to Determine Any Implementation Issues That Impact on Organisational Processes.....	53
2.2 Analyse Strengths and Weaknesses of Organisational Processes, Including Present and Future Capacities, and Incorporate in Implementation Plan	58
2.3 Design Implementation to Cover Outcomes.....	68
2.4 Establish Schedules That are Realistic and Feasible in Context of Organisation's Short-term and Long-term Objectives.....	76
End Of Chapter Exercise Chapter 2.....	83
3. Review Resource Use	
3.1 Monitor Sources of Data Input to Identify Influences and Variations in Returns and Costs.....	93
3.2 Monitor Estimates of Stock Levels and Review to Ensure Appropriate Stocking and Ordering of Materials and Inventory Items	96
3.3 Compare Records of Resource Use With Unit Cost Estimates to Evaluate Projected Costs.....	98
3.4 Analyse Factors Influencing Resource Use in Future to Assess Impact on Operations and Objectives.....	100
End Of Chapter Exercise Chapter 3.....	103
4. Monitor Plans	
4.1 Adjust Implementation to Take Account of Emerging External Influences and Establishment of Alternative Targets.....	110
4.2 Monitor and Control Costs of Plans by Evaluating Net Benefits to Operations From Allocation of Resources	112
4.3 Adjust Internal Control Systems to Ensure Maintenance and Achievement of Accounting Standards.....	117
End Of Chapter Exercise Chapter 4.....	121
Case Studies	129