

PDF - IMPACT OF DOCUMENT SECURITY AND INFORMATION RESOURCE MANAGEMENT ON THE ACCOUNTING SYSTEM - researchcub.infoINTRODUCTION

1.1 Background of Study

Document in its fullest meaning implies any material which contains "mark" symbols or signs either visible, partially visible or invisible that may be presently or ultimately convey a meaning or message to someone or a system: pencil or ink writing, writing or printing on paper is the most usual form.

Like writing the origin (history) of document is not quite clear and certain, but the history of document is as old as human race. Document security is the physical protection involving the guarding of documents and classified papers from loss, unauthorized person, damage, pilferage, theft and compromise through disclosures. Safeguarding vital records (documents inclusive) is one of the most difficult tasks that can be assigned to any employee of a particular organization.

Classified documents need special and concerned handling. Lack of indoctrination and orientation among personnel handling these document(s) can result in loss, pilferage, leakage, theft and unauthorized disclosure of document. There is no Nation, society, community or organization today that can boast of engaging in business transactions, personal or group-oriented undertakings without the use of document. Document is the blood stream of business activities when this is absent intra as well as inter group communication will be hampered and business life will be completely disrupted.

Information Resource Management

Every document contains information. A business's greatest resource is information and it is essential not only in modern living, but also in the administration and execution of most activities, in every enterprise, information basically help to assist its recipients in the execution of tasks hence Management of information is vital.

To perform, it's satisfactorily necessitate an understanding of information and all the consideration comprising the activities of information administration. Information is needed primarily for two major reasons viz:

- To serve as discipline
- To provide the basis for decisions

Information can be classified into:

- a) Repetitive information: These are generated at intervals of not less than one year e.g. inventory information.
- b) Nonrepetitive information: These are special studies made to assist managers.
- c) Operational information: it is the information employed by Operational Managers to plan and carry out daily operations of the business.
- d) Compulsory information: It is that information required by the Government and other external agencies including audit firms and insurance companies e.g. annual financial statements: Accountant's Reports "letter of premerger consent" etc.
- e) Active information: requires its recipient's to take actions.
- f) Passive information: information that does not require its recipients to take actions.
- g) Past and future information: Planning requires future information and projections based on past information.

Attribute of Information

A classic study in the 1950's by Simon et al, identified three attributes of accounting information as follows

- i) It should be useful for score keeping, seeing how well the organization is doing overall.
- ii) It should be useful for attention directing; indicating problem that need to be investigated.
- iii. It should be useful for problem solving a means of evaluating alternative responses to the situation in which the organization find itself.

1.2 Statement of Problems

There is no Nation, society, community or organization today that can boast of engaging in business transactions, personal or group oriented undertakings without the use of documents. Documents are the blood stream of business activities. When this is absent

1.4 Research Questions

- 1) How are information managed?
- 2) What are the causes and effects of fraud and forgeries and evidential signature an accounting system?
- 3) How can fraud be prevented using document security?
- 4) What are the steps involved in document security/ examination and detection of fraud and forgeries?
- 5) What are the possible ways in which document can be forged?

1.5 Research Hypothesis

i. Ho Null Hypothesis: There will be no effects of internal control on accountingsystem and document security

Hi Alternate Hypothesis: The accounting system are affected by document security.

ii. Ho Null Hypothesis: Fraud cannot be prevented and detected in an organization.

Hi: Alternate hypothesis: Fraud can be prevented and detected in an organisation.

iii. Ho Null Hypothesis: There will be no benefits accruable to organisation for securing document, and managing information resource.

1.6 Scope of the Study

The scope of this study will be limited or retracted to someba to Senior Secondary Schools in Educational Districts (iv) of Mainland Local Government Area of Lagos State.

Chartered Institute of Bankers of Nigeria (CIBN) and some selected employee of First Bank of Nigeria PLC (FBN), Ikeja branch who are banking personnel as both Cash control/ management officers, tellers, lecturersthat are into Accounting Discipline

It is worthy to note that smart phones and social networkingsites will be treated as two separate variables affecting academic performance.

1.8 Definition of Terms

- 1) Forgery: this refers to falsification. of documents and or signature.
- 2) Transactions: This involves buying and selling and other related business activities.
- 3) Graphology: this implies the assessment of personality traits from a person handwriting. It also means the study of handwriting.
- 4) Transmitting: to disseminate, give or send out data.
- 5) Inventory: this is the stock of materials or component which an organisation uses in the manufacturing process.

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