

COMPUTERIZED ACCOUNTING INFORMATION SYSTEMS (CAIS) VERSUS SECURITY THREATS

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Abstract

According to the increasing use of information technology in accounting This study has done with the aim of identifying the significant security threats of computerized accounting systems and relationship between security of these systems with the level of education and work experience of system users, quality of system design and industry type in different companies. Methodically this research is a descriptive survey study. The correlation relationship between variables was done. Data collection method is blend of library and field methods (questionnaires). Population of research is included such companies which use computerized accounting systems in the time period of 2006 to 2011 years in Hamadan Stock Exchange . The results indicate that security threats in different companies often have different origins and nature, quality of design has little influence on the system security because most of the threats have human origin and there is a positive correlation between work experience and education level of users with the system security.

Keywords: Information Technology, Computerized Accounting Systems, Security Threat

JEL classification codes: M4, D8.