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CHAPTER 3 THE ACCOUNTING INFORMATION SYSTEM IFRS questions are available at the end of this chapter. TRUE/FALSE Answer No. Description F 1. Recording transactions. T 2. Nominal accounts. F 3. Real (permanent) accounts. F 4. Internal event example. F 5. Liability and stockholders' equity accounts. F 6. Debits and credits. F 7. Steps in

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Chapter 3 The Accounting Information

Chapter 3. The Accounting Information System 3.1 Accounting Information System An accounting information system collects and process transaction data and then disseminates the financial information to interested parties. Debits and Credits The terms debit and credit mean left and right, respectively.

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90 Chapter 3 The Accounting Information System States adopted the custom, now the rule, of having debits on the left side of an account and credits on the right side, similar to the custom of driving on the right-hand side of the road. This rule applies to all accounts.

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Chapter 3 The Accounting Information System 3.1 Analyze the effect of business transactions on the basic accounting equation Accounting Cycle Graphic: 1. Analyze business transactions 2. Journalize 3. Post 4.

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Chapter 3 The Accounting Framework 104 AS-5 LO 2 Jessica works full-time as a management accountant for a manufacturing company. Does Jessica practice public or private accounting? Which accounting designation is likely to be the best fit for her job? AS-6 LO 2 Working for an audit firm, Pablo audits many clients' accounting records. Does Pablo practice public or private accounting?

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Chapter 3 The Accounting Information System PG 108-154 i. Accounting Information System PG 110->collects and processes transaction data and disseminates financial information to interested parties a. Basic Terminology i. Event->happening of consequence ii. Transaction->external event involving transfer or exchange between entities iii.

Chapter 3 The Accounting Information System - CHAPTER Page

ACC356 Exam 1 Notes Chapters 1-4 Chapter 3 The Accounting Information System Accounting information system o Collects and processes transaction data o Disseminates financial info to interested parties o Helps management answer: How much and what kind of debt is outstanding? Were sales higher this period than last? What assets do we have? What were our cash inflows and outflows? Did we make a profit last period? Are any of our product lines or divisions operating at a loss? Can we safely

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Concepts: Terms in this set (50) check. a business form ordering a bank to pay cash from a bank account. double-entry accounting. the recording of debit and credit parts of a transaction.

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A system that collects and processes transaction data and then disseminates the financial information to interested parties. Accounting information systems vary widely from one business to another, depending on the nature of the business and its transactions, the size of the company, the volume of data to be handled, and the informational demands.

Chapter 3 The Accounting Information System - Chapter 3

Accounting info Preview text Chapter 3 System Documentation Techniques Documentation displays the way in which a system operates in its data entry, processing, storage, information output, and system controls.

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3-46 CHAPTER 3 The Accounting Information System 1. Issued shares of common stock to investors in exchange for \$100,000 in cash. 2. Borrowed \$45,000 by issuing bonds. 3. Purchased delivery trucks for \$60,000 cash. 4. Received \$16,000 from customers for services performed. 5. Purchased supplies for \$4,700 on account. 6. Paid rent of \$5,200. 7.

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