

Chapter 3 The Accounting Information System

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1- Chapter 3: Adjusting Entries ????? ??

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Chapter 3: The Accounting Information System - Wiley

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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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.

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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

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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 ...

Chapter_3_-_Test_Bank - CHAPTER 3 THE ACCOUNTING ...

Chapter 3 : Accounting. STUDY. Flashcards. Learn. Write. Spell. Test. PLAY. Match. Gravity. Created by. kaitlyn_graay. Key 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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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.

Chapter 3 The Accounting Information System - CHAPTER Page ...

Chapter 3 The Accounting Information System.docx - ACC356... This preview shows page 1 - 4 out of 8 pages. ACC356 Exam 1 Notes Chapters 1-4 o Debits and credits Transactions affect assets, liabilities, equity, revenue, and expense accounts Double-entry accounting system (two-sided effect) Recording done by debiting at least one account and crediting another Debits must equal Credits in entries o The accounting equation Assets = Liabilities + Equity Equity = Comm. Stock + Retained ...

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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.

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Account- An individual accounting record of increases and decreases in a specific asset, liability, stockholders' equity, revenue, or expense item (i.e. Cash, Accounts Receivable, Accounts Payable, Service Revenue, Salaries and Wages Expense) Account consists of 3 parts: o Title of the account o Left or debit side (Dr.) o Right or credit side (Cr.) Referred to as a T-Account Use the terms debit and credit repeatedly in the recording process to describe WHERE entries are made in accounts ...

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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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3-46 CHAPTER 3 The Accounting Information System 1 ...

The Accounting Information System and Measurement Issues 3. On August 1, Roddick borrowed \$30,000 from a local bank on a 15-year mortgage, with the principal being repaid at the end of 15 years.

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