CHAPTER 3

THE ACCOUNTING INFORMATION SYSTEM

LEARNING OBJECTIVES

- 1. Analyze the effect of transactions on the accounting equation.
- Explain how accounts, debits, and credits are used to record transactions.
- Journalize transactions in the general journal.
- Post transactions to the general ledger.
- Prepare a trial balance.

SUMMARY OF QUESTIONS BY LEARNING OBJECTIVES AND BLOOM'S TAXONOMY

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2	1	C	6.	2	C	10.	3,4	C	14.	5	C			
3	- 1	C	7.	3	C	11.	4	840	15.	- 5	C			
4.	2	C	8.	3	C	12.	4	K	16.	- 5	C			
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16.7	- 1	C	4.	2	AP	7.	3	AP	10.	- 4	AP	13.	5	AN
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1.0	3,4,5	AP	2.	3.4.5	AP	8 - 3								
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2.	- 1	AN	4.	- 5	AN	6.	3,4,5	AN						

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James L. Boockholdt

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language to derive traditional financial statements and managerial reports from a database AIS Outlines and study guides Irvin N. Gleim, 1984 Managerial Accounting Michael W. Maher, Clyde P. Stickney, Roman L. Weil, 2004 This classic text for MBA programs offers balanced coverage of concepts methods and uses of managerial accounting with an increasingly strong emphasis on management decision making This approach helps focus on concepts and managerial uses of financial information rather than techniques of cost accounting The current edition emphasizes international issues strategic effects of decisions ethics and new management accounting trends Also emphasized are process improvement integration of financial reporting issues for management decision making and application of managerial accounting tools to the emerging service sector government and nonprofits in examples and problem material **Management Information Systems** James A. O'Brien, 1996 SQL Server's Developer's Guide to OLAP with Analysis Services Mike Gunderloy, Tim Sneath, 1999 CD ROM contains sample code and applications from text Data for sample salserver databases used in text examples Links to useful Web sites **Accounting Information Systems** James A. Hall, 1998 This new text provides thorough and up to date coverage of accounting information systems and related technologies It features an early presentation of transaction cycles plus a special emphasis on ethics fraud and the modern manufacturing environment The focus is on the needs and responsibilities of accountants as end users of systems systems designers and auditors Computer Fundamentals Dennis Im T/A Fin Acct for Future Bus Reeve, Charles Warren, 2003-03 Prepared by Scott Colvin Naugatuck A. Adams, 1993 Valley Community College The Instructor's Manual contains a chapter overview a listing of teaching opportunities a summary of the chapters problems organized by learning objective a chapter outline for each chapter and handouts and discussion starters

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