

CHAPTER 3

THE ACCOUNTING INFORMATION SYSTEM

LEARNING OBJECTIVES

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

SUMMARY OF QUESTIONS BY LEARNING OBJECTIVES AND BLOOM'S TAXONOMY

Item	LO	BT	Item	LO	BT	Item	LO	BT	Item	LO	BT
Questions											
1.	1	C	5.	2	C	9.	3,4	C	13.	4	K
2.	1	C	6.	2	C	10.	3,4	C	14.	5	C
3.	1	C	7.	3	C	11.	4	K	15.	5	C
4.	2	C	8.	3	C	12.	4	K	16.	5	C
Brief Exercises											
1.	1	C	4.	2	AP	7.	3	AP	10.	4	AP
2.	1	AN	5.	1,2	AN	8.	3	AP	11.	4	AP
3.	2	AP	6.	3	AP	9.	4	AN	12.	5	AP
Exercises											
1.	1	AN	4.	1,2	AN	7.	1,2,3,4	AN	10.	4,5	AP
2.	1	AN	5.	3	AP	8.	4	AP	11.	5	AP
3.	2	K	6.	3	AP	9.	4	AN	12.	5	AP
Problems: Set A and B											
1.	1	AN	4.	2	K	7.	3,4	AP	10.	5	AP
2.	1	AN	5.	1,2,3	AN	8.	3,4,5	AP	11.	5	AP
3.	2	AP	6.	3	AP	9.	3,4,5	AP	12.	5	AN
Accounting Cycle Review											
1.	3,4,5	AP	2.	3,4,5	AP						
Cases											
1.	1	AP	3.	3,4,5	E	5.	5	S			
2.	1	AN	4.	5	AN	6.	3,4,5	AN			

Accounting Information Systems Chapter 3 Solutions

**Arline A. Savage, Danielle
Brannock, Alicja Foksinska**



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Accounting Information Systems Australasian Edition Marshall Romney, Paul Steinbart, Joseph Mula, Ray McNamara, Trevor Tonkin, 2012-10-24 At last the Australasian edition of Romney and Steinbart's respected AIS text *Accounting Information Systems* first Australasian edition offers the most up to date comprehensive and student friendly coverage of Accounting Information Systems in Australia New Zealand and Asia *Accounting Information Systems* has been extensively revised and updated to incorporate local laws standards and business practices The text has a new and flexible structure developed especially for Australasian AIS courses while also retaining the features that make the US edition easy to use. Concepts such as systems cycles controls auditing fraud and cybercrime ethics and the REA data model are brought to life by a wide variety of Australasian case studies and examples With a learning and teaching resource package second to none this is the perfect resource for one semester undergraduate and graduate courses in Accounting Information Systems

Accounting Information Systems Leslie Turner, Andrea B. Weickgenannt, Mary Kay Copeland, 2020-01-02 *Accounting Information Systems* provides a comprehensive knowledgebase of the systems that generate evaluate summarize and report accounting information Balancing technical concepts and student comprehension this textbook introduces only the most necessary technology in a clear and accessible style The text focuses on business processes and accounting and IT controls and includes discussion of relevant aspects of ethics and corporate governance Relatable real world examples and abundant end of chapter resources reinforce *Accounting Information Systems* AIS concepts and their use in day to day operation Now in its fourth edition this popular textbook explains IT controls using the AICPA Trust Services Principles framework a comprehensive yet easy to understand framework of IT controls and allows for incorporating hands on learning to complement theoretical concepts A full set of pedagogical features enables students to easily comprehend the material understand data flow diagrams and document flowcharts discuss case studies and examples and successfully answer end of chapter questions The book's focus on ease of use and its straightforward presentation of business processes and related controls make it an ideal primary text for business or accounting students in AIS courses

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chapter apply to a real world company or business Every chapter now includes new Concept Review questions at the end of each section focusing on key points students need to remember

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Wiley CPA Examination Review, Outlines and Study Guides Patrick R. Delaney,O. Ray Whittington,2012-06-19 Reviews each section of the CPA examination through study guides outlines and examples and provides sample multiple choice questions and simulations with detailed answers for practice

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Instr Res Manual, Acct Info James HUNTON,Steve G. SUTTON,Ulric J. GELINAS (Jr),2004-09

Core Concepts of Accounting Information Systems Stephen A. Moscovice,Mark G. Simkin,Nancy A. Bagranoff,2003 The name areas for AIS as identified by the AAA Committee on Contemporary Approach to Teaching AIS are all addressed Real world cases are woven into the text material Each chapter highlights a real world case or concept in the AIS at Work feature

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Intermediate Accounting Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,2019-03-01 Intermediate Accounting 17th Edition is written by industry thought leaders Kieso Weygandt and Warfield and is developed around one simple proposition create great accountants Upholding industry standards this edition incorporates new data analytics content and up to date coverage of leases revenue recognition financial instruments and US GAAP IFRS While maintaining its reputation for accuracy comprehensiveness and accessibility Intermediate Accounting drives results by helping students build professional competencies through reliable problem material

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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 A. Adams,1993 *Im T/A Fin Acct for Future Bus* Reeve,Charles Warren,2003-03 Prepared by Scott Colvin Naugatuck 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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