

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			

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Peipei Pang



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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

Core Concepts of Accounting Information Systems Mark G. Simkin, James L. Worrell, Arline A. Savage, 2018-02-13 Accounting Information systems AIS have become indispensable in the field and this book provides clear guidance for students or professionals needing to get up to speed Designed to suit a one semester AIS course at the graduate undergraduate or community college level Core Concepts of Accounting Information Systems explores AIS use and processes in the context of modern day accounting Coverage includes conceptual overviews of data analytics accounting and risk management as well as detailed discussion of business processes cybercrime database design and more to provide a well rounded introduction to AIS Case studies reinforce fundamental concepts using real world scenarios that encourage critical thinking while AIS at Work examples illustrate complex procedures or concepts in everyday workplace situations Test Yourself questions allow students to gauge their level of understanding while End of Chapter questions stimulate application of new skills through problems cases and discussion questions that facilitate classroom dialogue Practical current relevant and grounded in everyday application this book is an invaluable resource for students of managerial accounting tax accounting and compliance

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

Accounting Information Systems Ulric J. Gelinas, Richard B. Dull, Patrick Wheeler, 2018-09-01 Today's accounting professionals are challenged to identify enterprise risks and provide quality assurance for a company's information systems ACCOUNTING INFORMATION SYSTEMS 11th International Edition focuses on three critical accounting information systems in use today enterprise systems e Business systems and controls for maintaining those systems Students will easily grasp even the most challenging topics as they explore today's most intriguing AIS topics relative to business processes information technology strategic management security and internal controls The 11th International Edition provides students with the tools for organising and managing information to help them succeed and protect the integrity of their employer's information system

Intermediate Accounting IFRS Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2020-07-08 Essential knowledge of International Financial Reporting Standards for students of global accounting This important work provides the tools global accounting students need to understand international financial reporting standards IFRS and how they are applied in practice This text emphasizes fair value proper accounting for financial instruments and new developments in international accounting By presenting IFRS in light of current accounting practice this book helps students gain practical knowledge of the topic that they can apply as they advance into their global accounting careers With this revised and updated Fourth Edition students will develop a firm conceptual understanding of IFRS as well as the ability to integrate their learning through practical exercises Throughout this text Global Accounting Insights highlight the important differences that remain between IFRS and U S GAAP discussing the ongoing joint convergence efforts to resolve them Comprehensive up to date and accurate Intermediate Accounting IFRS includes proven pedagogical tools designed to help students learn more effectively Comprehensively covers the latest International Financial Reporting Standards and how they are applied in practice Takes a comparative approach to help students understand the differences between IFRS U S GAAP and other important standards Emphasizes practical application of knowledge with end of chapter Review and Practice sections Provides authoritative references and citations to ensure content reliability and provide opportunities for further study Includes access to video walkthroughs interactive content and digital resources to support student engagement and ensure positive learning outcomes As IFRS gains broad acceptance around the world students of global accounting will need to be intimately familiar with these standards and prepared to keep up with the rapid changes in the international environment Intermediate Accounting IFRS answers to these pressing needs making it the clear choice for accounting courses at the intermediate level

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Accounting Information Systems James L. Boockholdt,1996 This text emphasizes systems as an accounting discipline while providing technological competence There are questions exercises and cases in each chapter and accounting applications are described by transaction cycle providing a logical and structured method of covering material

Intermediate Accounting Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,2016-03-28 This text is an unbound binder ready edition Kieso Weygandt and Warfield s Intermediate Accounting Sixteenth Edition continues to set the standard for students and professionals in the field The 16th edition builds on this legacy through new innovative student focused learning Kieso maintains the qualities for which the text is globally recognized including its reputation for accuracy comprehensiveness accessibility and quality problem material that best prepares students for success on the CPA exam and accounting careers The 16th edition offers the most up to date coverage of US GAAP IFRS in a format suited to the complex challenges of teaching intermediate accounting in these changing times WileyPLUS sold separately from text

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