

## Chapter 3 The Accounting Information System

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The system of collecting and processing transaction data and communicating financial information to decision-makers Factors that shape an accounting information system include the nature of the company's business, the types of transactions, the size of the company, the volume of data, and the information demands of management and others.

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Chapter 3 The Accounting Information System Accounting information system: the system of collecting and processing transaction data and communicating financial information to interested parties ACCOUNTING TRANSACTIONS Accounting transaction: an economic event that is recorded in the financial statements because it involved an exchange that affects assets, liabilities, or shareholder' equity ...

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Chapter 3 - The Accounting Information System; Mitchell R. • 25 cards. Transaction Analysis. The first step in the accounting process is transaction analysis. This process examines relevant, objectively measurable economic events through their effect on the accounting equation: ...

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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.

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Chapter 3 - The Accounting Information System 1) In the ledger, in the appropriate columns of the accounts debited, enter the date, journal page, and the debit amount... 2) In the reference column of the journal, write the account number to which the debit amount was posted 3) In the ledger, in the ...

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Chapter 3 The Accounting Information System. STUDY. PLAY. Accounting Information System. The system of collecting and processing transaction data and communicating financial information to decision makers. Accounting Information Systems. Rely on a process referred to as the accounting cycle.

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Accounting 2000 Chapter 3 Class Notes The Accounting Information System The Accounting Information System is a system of: 1) collecting 2) processing transaction data, and 3) communicating financial information to decision makers (financial statements) 1. Analyze the business transactions 1. Transactions: economic events that require recording in the financial statements 1. not all activities ...

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Accounting 301 Midterm 1 Study Guide Chapter 3: The Accounting Information System An accounting information system collects and processes transaction data and then disseminates the financial information to interested parties Terms: Event- a happening of consequence—causes changes in assets, liabilities, and equity Transaction- an external event involving a transfer or exchange between 2 or ...

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### 3. CHAPTER 3-THE ACCOUNTING INFORMATION SYSTEM.docx ...

The Accounting Information System (Chapter 3) Event. Transaction. Account. Real Account. A happening of consequence. Generally an event is the source o... An external event involving a transfer or exchange between two.... A systematic arrangement that shows the effect of transactions....

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Chapter 3 The Accounting Information System. After studying Chapter 3, you should be able to ; Analyze the effect of business transactions on the basic accounting equation. Explain what an account is and how it helps in the recording process. Define debits and credits and explain how they are used to record business transactions. Identify the basic steps in the recording process. 3 Chapter 3 The Accounting Information System

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