

# CHAPTER 3

## THE ACCOUNTING INFORMATION SYSTEM

### LEARNING OBJECTIVES

- 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

Item	LO	BT	Item	LO	BT	Item	LO	BT	Item	LO	BT
<b>Questions</b>											
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
<b>Brief Exercises</b>											
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
<b>Exercises</b>											
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
<b>Problems: Set A and B</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
<b>Accounting Cycle Review</b>											
1.	3,4,5	AP	2.	3,4,5	AP						
<b>Cases</b>											
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

**Stephen A. Moscove, Mark G.  
Simkin, Nancy A. Bagranoff**

## Accounting Information Systems Chapter 3 Solutions:

**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 nt 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 *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 *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 **Accounting Information Systems** James Boockholdt,1999 This well known text provides students with the knowledge of information systems needed to begin their accounting careers It emphasizes systems as an accounting discipline while providing technological competence It teaches from an accounting rather than a MIS perspective Provides

balanced coverage of systems EDP Controls and auditing of systems Modular approach allows for teaching flexibility

Accounting Information Systems Ulric J. Gelinas, Steve G. Sutton, James E. Hunton, 2005 The text focuses on providing skills necessary for a foundation in enterprise risk management particularly as these risks pertain to information systems and relevant business processes Fundamental to an enterprise risk management orientation from an information systems perspective are the underlying enterprise systems e business systems and controls for maintaining these systems

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

**Ri Inst Supp CD-ROM Actg**

**+Sm** Hollander, 1999-06 *Accounting Information Systems* Arline A. Savage, Danielle Brannock, Alicja

Foksinska, 2024-03-28 Accounting Information Systems presents a modern professional perspective that develops the necessary skills students need to be the accountants of the future Through high quality assessment and a tool agnostic approach students learn course concepts more efficiently and understand how course concepts are applied in the workplace through real world application To help students to be the accountants of the future the authors incorporate their own industry experience and help showcase how AIS concepts are used through tools spotlighting real accounting professionals and job opportunities This international edition provides new and expanded coverage of topics including components of AIS database forms and reports and software tools for graphical documentation The edition also includes new cases from across the world in the In the Real World feature in select chapters showing how the concepts in the 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

**Core Concepts of Accounting Information Systems** Nancy A. Bagranoff, Mark G. Simkin, Carolyn S. Norman, 2008 This textbook is completely updated and revised to provide the latest information on the

Internet e commerce software and database management systems as they apply to accountancy *Core Concepts of Accounting Information Systems* Stephen A. Moscove, 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

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

**Intermediate Accounting IFRS, International Adaptation** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2024-09-18

**Solutions Manual** Boockholdt, 1998-04

**Accounting Information Systems** Marshall B. Romney, Paul John Steinbart, Barry E. Cushing, 1997 This text seeks to show the reader

how to design and use an accounting information system AIS to provide information useful for decision making Focus boxes providing real world examples of concepts techniques and practices as described are interspersed in the text This edition has chapters on the three basic functions of the AIS together with an understanding of what the system does manually and on data modelling covering how students can use query language to derive traditional financial statements and managerial reports from a database AIS **Accounting Information Systems** Frederick H. Wu,1983 **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 **Computer Fundamentals** Dennis A. Adams,1993 **Auditing and Assurance Services** David N. Ricchiute,2003 Auditing and assurance service education has undergone dramatic change in at least three ways 1 An awakening that practitioners have a comparative advantage in offering professional services that transcend the boundaries of financial statements 2 An understanding that client strategies affect engagement risk and 3 A transition away from first person delivery by classroom instructors only and toward third person discovery by students both within and outside of the classroom Each has influenced the seventh edition To transcend the boundaries of financial statements Auditing and Assurance Services exposes students both to the demand for and the supply of the profession s flagship service financial statement audits and to the nature of the value added assurance services decision makers demand in the information age **Financial Accounting** Jane L. Reimers,2007 For a traditional Introductory to Financial Accounting course where the accounting cycle is introduced early and the focus of the course blends aspects of both user and preparer approaches Reimers Financial Accounting 1 e How Accounting is Driving Change in Business

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