

## 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	Item	LO	BT
<b>Questions</b>														
1.	1	C	5.	2	C	9.	3,4	C	13.	4	K	17.	1,3,4,5	C
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	13.	5	AN
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	13.	5	AP
2.	1	AN	5.	3	AP	8.	4	AP	11.	5	AP	14.	5	AP
3.	2	K	6.	3	AP	9.	4	AN	12.	5	AP	15.	5	AN
<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

**G Thomas**



### **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 Accounting Information Systems Arline A. Savage, Danielle Brannock, Alicja Arnold, 2024-04-16 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

**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

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

**Survey of Accounting** Paul D. Kimmel,Jerry J. Weygandt,Jill E. Mitchell,2022-12-02 Provide future business professionals with a practical introduction to financial and managerial accounting without the use of debits and credits With its unique focus on building students decision making skills and emphasis on financial statements Survey of Accounting 3rd Edition meaningfully integrates data analytics and the importance of using accounting information in real world decision making Adaptive practice opportunities and engaging real world industry examples and videos strengthen student understanding of accounting concepts and illustrate how these are relevant to their everyday lives and future careers in business and accounting

*Intermediate Accounting, Chapters 1-14 , Self-Study Problems/Solutions Book Volume* Donald E. Kieso,Jerry J. Weygandt,2003-07-03 This bestseller has powered the careers of countless professionals The new edition builds on the book s reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants

*Accounting* Paul D. Kimmel,Jerry J. Weygandt,Jill E. Mitchell,2021-12-06 Accounting Tools for Business Decision Making by Paul Kimmel Jerry Weygandt and Jill Mitchell provides a practical introduction to financial and managerial accounting with a focus on how to use accounting information to make business decisions Through significant course updates the 8th Edition presents an active hands on approach to spark efficient and effective learning and develops the necessary skills to inspire and prepare students to be the accounting and business professionals of tomorrow To ensure maximum understanding students work through integrated assessment at different levels of difficulty right at the point of learning The course s varied assessment also presents homework and assessment within real world contexts to help students understand

the why and the how of accounting information and business application Throughout the course students also work through various hands on activities including Cookie Creations Cases Expand Your Critical Thinking Questions Excel Templates and Analytics in Action problems all within the accounting context These applications all map to chapter material making it easier for instructors to determine where and how to incorporate key skill development in their syllabus With Kimmel Accounting students will understand the foundations of introductory accounting and develop the necessary tools for business decision making no matter what path they take

**Instructors Manual with Test Item File** Raymond McLeod,2000-12 Instr Res Manual, Acct Info James HUNTON,Steve G. SUTTON,Ulric J. GELINAS (Jr),2004-09 Core Concepts of Accounting Information Systems Stephen A. Moscové,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

**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 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 Financial Accounting Cecelia M. Fewox,Ann Clarke-Okah,2001 Managerial Accounting Irvin N. Gleim,Terry L. Campbell,1988 Intermediate Accounting, Volume 1 Text , Study Guide Peter J. Thomas,Terry D. Warfield,Irene M. Wiecek,Nicola M. Young,2008-10-28 US public companies will have to follow International Financial Reporting Standards as of January 1 2011 Weygandt s Financial Accounting IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards Following the reputation for accuracy comprehensiveness and currency Weygandt guides students through financial accounting and the period of transition for IFRS readiness The text prepares student for the requirements they will follow in the coming years Management Information Systems James A. O'Brien,1993

**Wiley CPA Exam Review 2006** O. Ray Whittington,Patrick R. Delaney,2005-12-02 Most Widely Used CPA Examination Review Products Worldwide Completely revised for the new computerized CPA exam all the information you need to master The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in business environment and concepts Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations

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