1 – Accounting Information Systems
Problems with Solutions

PS 1-1

Morrow Wholesale has kept limited records and has never had an audit until 20x2. As the senior auditor in charge of the audit, you have been presented with the following information:

a) Morrow is incorporated and initially sold 11,000 of its common shares for $25 per share. There have been no other common share transactions.

b)	Cash balance in cheque book, December 31, 20x1	$ 24,000
	Deposits during 20x2:	
	Cash sales	$250,000
	Proceeds of $5,000 note issued on July 1 and bearing interest at 12%, payable annually	5,000
	Customer collections	146,000
	Proceeds on sale of fully depreciated equipment (original cost, $20,000)	5,000
		$406,000
	Cheques written during 20x2:	
	Purchases of merchandise	$180,000
	Salaries	10,000
	Advertising (to be run in 20x3)	10,000
	Miscellaneous expenses	5,500
		$205,500

c) Morrow had no outstanding payables at the beginning of 20x2 but owes creditors $36,000 for unpaid purchases of merchandise on December 31, 20x2.

d) In 20x2 Morrow began selling on a cash-only basis. Receivables at the beginning of 20x2 totalled $ 155,000. The company does not expect to collect any more on the remaining accounts receivable.

e) Morrow's cost of goods sold is 80 percent of sales. The inventory at the beginning of 20x2 was $80,000.

f) At the beginning of 20x2, equipment with a cost and accumulated depreciation of $80,000 and $20,000, respectively, was on hand. All equipment is depreciated on a straight-line basis over ten years with no estimated residual value. The sale of equipment was made on December 30, 20x2.

g) Retained earnings at the beginning of 20x2 totaled $63,000. During the fourth quarter of 20x2, a cash dividend of $10,000 was declared and is to be paid in January 20x3.

h) Morrow's only other asset at the beginning of 20x2 was an investment in Honeydew common shares. During 20x2 these shares were exchanged for land and a gain of $4,000 was recognized.

i) The income tax rate is 30 percent.

j) At the end of 20x2, sales salaries of $1,600 have accrued but have not been paid.

Accounting Information Systems Problems 13 Solutions

M Woodhall

Accounting Information Systems Problems 13 Solutions:

Accounting Information Systems for Decision Making Daniela Mancini,Eddy H. J. Vaassen,Renata Paola Dameri,2013-04-18 This book contains a collection of research papers on accounting information systems including their strategic role in decision processes within and between companies An accounting system is a complex system composed of a mix of strictly interrelated elements such as data information human resources IT tool accounting models and procedures Accounting information systems are often considered the instrument by default for accounting automation This book aims to sketch a clear picture of the current state of AIS research including design acceptance and reliance value added decision making interorganizational links and process improvements The contributions in this volume emphasize that AIS has grown into a powerful strategic tool The book provides evidence for this observation by examining a wide range of current issues ranging from theory development in AIS to practical applications of accounting information systems In particular it focuses on themes of growing interest in the realm of XBRL and Financial Reporting Management Information Systems IT IS Audit and IT IS Compliance The book will be of interest to financial and managerial accountants and IT IS practitioners including information systems managers and consultants   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   *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

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