

## Chapter 5--Accounting Systems

*Student:* \_\_\_\_\_

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1. Businesses must implement controls to help guide the behavior of their employees toward business objectives.

True False

2. The methods or procedures used to record and report financial data are called the accounting system.

True False

3. Systems analysis is the final phase in the creation or revision of an accounting system.

True False

4. Processing methods are the means by which the system collects, summarizes, and reports accounting information.

True False

5. Accounting systems evolve through a three-step process: analysis, design and feedback.

True False

6. An accounting system is the methods and procedures used to collect, classify, summarize, and report the businesses financial information.

True False

7. Most accounting systems evolve as the business grows and requires changes in their methods for collecting, accumulating, and reporting information.

True False

8. Once an accounting system has been implemented, feedback will be used to continuously analyze and improve the system.

True False

# Chapter 5 Accounting Systems Answers

**Judd E. Hollander**



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