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accounting information. In business, the accounting information system is an integral part of the accounting function. This first chapter is designed to provide a perspective on the role of AIS in organizations. It relates information to the normal activities of a business and interested parties.

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transaction cycle

activity and general
journal entries. The

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the input in the

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communicates

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information from the
GLS to the external
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be the least
standardized. Often the
objectives,
background, and
orientation of the
instruc- tor, rather than

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adherence to a standard body of knowledge, determines the direction the AIS course takes.

Accounting Information Systems

What is Accounting Information Systems?

Accounting is an information system. It identifies, collects, processes, and communicates economic information about a firm using a

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wide variety of technologies. It captures and records the financial effects of the firm's transactions. It distributes transaction information to operations personnel to coordinate many key tasks.

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