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The Accounting Information System 3-3 \_\_\_\_\_ TIP: An understanding of the following terms is important. (1) Event: a happening of consequence. An event generally is the source or cause of changes in assets, liabilities, and equity. Events may be external or internal.

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James A. Hall Chapter 1 Accounting Information Systems, 4th. Ed. The Information System Notes Study Notes Prepared by H. M. Savage ©South-Western Publishing Co., 2004 Page 1-2 I. The Information Environment Although it does not appear on a Balance Sheet, information is one of the most valuable assets most organizations possess.

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financial information to decision makers. (b) Disagree. An accounting information system applies regardless of whether manual or computerized procedures are used to process the transaction data. 2. There are three

principles for developing an accounting information system: Cost effectiveness.

## **CHAPTER 7**

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**JAMES A. HALL - Chinhoyi University of Technology**

Accounting Information System (AIS) Accounting information system (AIS) is a specialized subsystem of the IS. Collect, process and report information related to the financial aspects of business events. Often integrated and indistinguishable from the overall information system. Like the IS, the AIS may be divided into components

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