# Accounting Information Systems

Controls and Processes

Fifth Edition



# **Accounting Information Systems Controls And Processes**

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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 Leslie D. Turner, Andrea Weickgenannt, Mary Kay Copeland, 2022-12 Organizations have many different business processes such as completing a sale purchasing raw materials paying employees and paying vendors Each business process has either a direct or an indirect effect on the financial status of the organization For example completing a sale directly increases cash or other assets while paying employees directly reduces cash or increases liabilities Purchasing new efficient equipment also directly affects assets and or liability accounts yet this transaction is also expected to indirectly increase sales and assets as it provides for increased productivity and an expanded customer base As business processes occur the accounting information system must capture and record the related accounting information All of the possible business processes would be too numerous to list

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