CHAPTER 3

The Accounting Information System

ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

Topics		Questions	Brief Exercises	Exercises	Problems
1.	Transaction identification.	1, 2, 3, 5, 6, 7, 8	1, 2	1, 2, 3, 4, 17	1
2.	Nominal accounts.	4, 7			
Э.	Trial balance.	6, 10		2, 3, 4	1, 2, 7, 8
4.	Adjusting entries.	8, 11, 13, 14	3, 4, 5, 6, 7, 8, 9, 10	5, 6, 7, 8, 9, 10, 20	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 12
5.	Financial statements.			11, 12, 15, 22, 23	1, 2, 4, 6
6.	Closing.	12	11	13, 14, 16	1, 4, 9, 10, 12
7.	Inventory and cost of goods sold.	9		14, 15	
8.	Comprehensive accounting cycle.				1, 2, 6, 12
.9.	Cash vs. Accrual Basis.	15, 16, 17	12	18, 19	11
10.	Reversing entries.	18	13	20	
111.	Worksheet.	19		21, 22, 23	12

*These topics are dealt with in an Appendix to the Chapter.

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Forensic Accounting and Fraud Examination Mary-Jo Kranacher, Richard Riley, 2019-05-14 Forensic Accounting and Fraud Examination introduces students and professionals to the world of fraud detection and deterrence providing a solid foundation in core concepts and methods for both public and private sector environments Aligned with the National Institute of Justice NIJ model curriculum this text provides comprehensive and up to date coverage of asset misappropriation corruption fraud and other topics a practicing forensic accountant encounters on a daily basis A focus on real world practicality employs current examples and engaging case studies to reinforce comprehension while in depth discussions clarify technical concepts in an easily relatable style End of chapter material and integrated IDEA and Tableau software cases introduces students to the powerful user friendly tools accounting professionals use to maximize auditing and analytic capabilities detect fraud and comply with documentation requirements and coverage of current methods and best practices provides immediate relevancy to real world scenarios Amidst increased demand for forensic accounting skills even for entry level accountants this text equips students with the knowledge and skills they need to successfully engage in the field

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Table of Contents Accounting Solutions Manual Wiley Chap 14

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 - The Rise of Digital Reading Accounting Solutions Manual Wiley Chap 14
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Accounting Solutions Manual Wiley Chap 14
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
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 - User-Friendly Interface
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