

THE ACCOUNTING INFORMATION SYSTEM

SOURCES OF DATA

- Internal (ex: payroll sheet)
- External (ex: supplier invoices, customer cheques, bank statements)

DECISION MAKING

- Financial statements and reports are interpreted and used for decision making.

The Accounting Process

DATA INPUT

- Collecting, analyzing, measuring, and recording of data.

DATA PROCESSING

- Data are classified and stored.

OUTPUT

- Information are summarized in financial statements and reports.

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