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Brief Contents Preface xvii Part I Overview of Accounting Information Systems 1 Chapter 1 The Information System: An Accountant's Perspective 3 Chapter 2 Introduction to Transaction Processing 41 Chapter 3 Ethics, Fraud, and Internal Control 111 Part II Transaction Cycles and Business
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3: Information and Communication The AIS should produce high quality information which: identifies and records all valid transactions provides timely information in appropriate detail to permit proper classification and financial reporting accurately measures the financial value of transactions accurately records transactions in the time period in which they occurred
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