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**trails, records, decision making,  
and financial reporting Risks  
associated with the revenue cycle  
and the controls that reduce these  
risks The operational and control  
implications of technology used to  
automate and reengineer the  
revenue cycle**

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Invoice**

**Chapter 2 Page 20 CHAPTER 2  
INTRODUCTION TO TRANSACTION  
PROCESSING REVIEW QUESTIONS**

**1. The expenditure cycle,  
conversion cycle, and revenue  
cycle. 2. Purchases/accounts  
payable system, cash  
disbursements system, and payroll  
system. 3. The physical component  
includes the acquisition of goods,  
while the financial**

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Ethical issues related to the use of  
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between management fraud and  
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78 / COSO internal control  
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**term is located on in this edition is at the end of each definition. This is a complete list of all terms, the review questions and maybe a few that I felt would be good questions to know the answers to.**

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**issues relating to the use of  
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Sales CR. Inventory Control Dept.  
prepares a journal voucher. Cost of  
Goods Sold DR Inventory CR. Cash  
Receipts prepares a journal  
voucher. Cash DR Accounts  
Receivable CR.**

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TRANSACTION PROCESSING**

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- 1. Customer Order** Indicates the types and quantities of merchandise desired
- 2. Sales Order Transcribed** customer order.
- 3. Customer Order File** Sales order storage.
- 4. Sales Order (Credit Copy)** Copy of the sales order that is sent to the credit department.
- 5.**

**Solutions Manual, Accounting Information Systems**

**JAMES A. HALL Peter E. Bennett  
Chair in ... Part I Overview of Accounting Information Systems 1  
CHAPTER 1 The Information System: An Accountant's Perspective 2  
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between an AIS and an MIS is  
important. Professional and legal  
standards play an important role in  
the operation of an AIS. This is a**

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The first section of the chapter  
provides an overview of the  
revenue cycle presented as a  
manual system. The second section  
examines various ways to  
computerize this effort, from**

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