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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, fixed assets system, and payroll system.
3. The physical component includes the acquisition of goods, while the financial component includes the recognition of a liability owed to the supplier and the transfer of the payment to the supplier.
4. Production system and cost accounting system.
5. Sales order processing system and cash receipts system.
6. Source documents, product documents, and turnaround documents.
7. Special journals and the general journal.
8. A general journal is used to record nonrecurring and infrequent transactions. Oftentimes, general journals are replaced with a journal voucher system. The journal voucher is used to record a single nonrecurring and infrequent

Solution Manual Of Accounting Information System

Jessica J Manson



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