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Assets = Liabilities +

Equity Basic

Accounting Terms

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What is it? What does

it mean? Accounting

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An Overview Dr.

Martine Rothblatt —

The Incredible

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Understanding

Business

An accounting information system (AIS) is a structure that a business uses to collect, store, manage, process, retrieve, and report its financial data so it can be used by accountants,

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consultants,...

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and design of

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The purpose of an

accounting

information system

(AIS) is to collect,

store, and process

financial and

accounting data and

produce

informational reports

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that managers or other interested parties can use to make business decisions. Although an AIS can be a manual system, today most accounting information systems are computer-based. Functions of an Accounting Information System

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that are central to
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and explains the
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and how they impact upon various core business processes, and this textbook explores the business processes that are central to many organisations.

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developments on the
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systems, and how

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the AIS to add value
to an organization.

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Running a successful

business calls for

proper management

of financial and

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organizational data and statistics with quality information systems. Almost every company has experienced a drastically slowed workflow because of data problems related to reliability and accuracy.

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Understanding

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Remote access to

business and

accounting

information by

executives is one

highest single source

of threat to the

security of AIS of any

business entity.

Security software that

has the capability of;

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firewalls, intrusion
detection, intrusion
prevention and access
control list should be
deployed when
possible.

SECURING

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SYSTEM OF A

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She holds a Bachelor
of Commerce

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(Accounting), a
Masters (Honours) in
Business Systems and
a PhD in Business
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practitioner career
began in management
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progressed through
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degrees that combine

business or

accounting processes

with computer skills

to create and audit

data and accounting

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systems. These
graduates have...

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Using a system of
debits and credits,
called double-entry
accounting,

accountants use a
general ledger to
track money as it

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flows in and out of a business. They record each financial transaction on a balance sheet, which provides a snapshot of a business's financial condition.

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