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7-1 CHAPTER 7 Accounting Information Systems ASSIGNMENT CLASSIFICATION TABLE ... There are three principles for developing an accounting information system: Cost effectiveness. The system must be cost-effective; that is, the benefits obtained from the ... 7-7 SOLUTIONS TO BRIEF EXERCISES BRIEF EXERCISE 7-1 1. True. 2. False. 3. True. BRIEF ...

CHAPTER 7

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accounting principle that revenue should be recognized in the accounting period in which it is earned (generally at the point of sale) Matching principle Accounting principle that expenses should be matched with revenues in the period when efforts are expended to generate revenues

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7-2 The five basic components of an organization's internal control are (1) control environment, (2) risk assessment, (3) control activities, (4) (accounting) information and communication, and (5) monitoring. 7-3 The control environment is composed of integrity and ethical values, commitment to competence,

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