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Accounting Information Systems, 4th. Ed. The Information System Notes Study Notes Prepared by H. M. Savage ©South-Western Publishing Co., 2004 Page 1-2 I. The Information Environment Although it does not appear on a Balance Sheet, information is one of the most valuable assets most organizations possess.

James A. Hall Chapter 1 Accounting Information Systems

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and analysed. In this chapter, we will discuss the steps involved in the accounting cycle. We will emphasize the subject of adjusting entries. Throughout an accounting period, cash receipts and cash disbursements are recorded. At the end of the accounting period, adjusting entries are required so that revenues and expenses are reflected on the accrual basis of accounting.

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Hall has published articles in the Journal of Accounting, Auditing & Finance, Journal of MIS, Communications of the ACM, Journal Of Management Systems, Management Accounting, Journal Of Computer Information Systems, The Journal Of Accounting Education, The Review Of Accounting Information Systems, and other professional journals.

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Hall has published articles in the Journal of Accounting, Auditing & Finance, Journal of MIS, Communications of the ACM, Journal Of Management Systems, Management Accounting, Journal Of Computer Information Systems, The Journal Of Accounting Education, The Review Of Accounting Information Systems, and other professional journals.

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