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## **Chapter 2 Business Processes and AIS Data**

### **Chapter Overview**

This chapter introduces basic concepts that are used throughout this text. The chapter introduces transaction cycles and AIS data. We present event identification guidelines to help students partition any business process into a set of events in a systematic manner. This chapter also introduces students to basic file concepts including transaction and master files, reference and summary data, and recording, file maintenance, and file update activities. We recommend covering this chapter regardless of the particular approach used in a specific AIS course. Further, we have found it useful to cover this chapter at a slow pace with adequate opportunities for practice. Mastering the fundamental concepts can help students learn the material in later chapters more easily.

### **Assignments**

#### **General information**

Numerous problem-solving assignments are included in the chapter for practice. To ensure a smooth flow of chapter content, these exercises have been moved to the end of the chapter. Margin references are provided in the chapter. Encourage students to try the problems as they encounter these margin references. Solutions to these problem-solving exercises are at the end of the text to provide immediate feedback to students.

We have added a new section in the end-of-chapter material (Problem-Solving on Your Own) that provides extensions to the problem-solving exercises. Since solutions to the new section assignments are not included in the textbook, these might be better-suited for class discussion.

#### ***Additional assignment suggestions:***

- **Accounting Software Exercises.** This is a series of problems that are available at the end of this chapter, as well as the end of Chapters 4, 6 7, 8, 9, 10 and 11. The purpose of

# Accounting Information Systems A Business Process Approach

**Rachel S Tattersall**



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imagine that you have an object suspended by transparent threads inside a glass box as in figure 3 figure 3 the block suspended in a glass box then draw the object on each of three faces as seen from that see more

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figure 7 an isometric view with dimensions we have dimensioned the object in the isometric drawing in figure 7 as a general guideline to dimensioning try to think that you would make an object and dimension it in the see more

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