Accounting Information Systems – Chapter 2 – Transaction Processing & Enterprise Resource Planning Systems

Learning Objectives:

1) Below the six steps in processing cycle used to process transactions. Including how data is input, stored, and processed and how information is output.

Data Processing Cycle

a) Data input will increase a to process company transactions efficiently and effectively. In manual from computer based systems, data are entered into journals and ledgers maintained on paper. In computer based systems, data are entered into computers and stored in files and databases. The operations performed to generate meaningful and relevant information are referred to collectively as the data processing cycle.

b) It consists of four steps (1) data input, (2) data storage, (3) data processing, and (4) information output.

Data Input

a) The first step in processing input is to capture transaction data and enter them into the system. The data capture process is usually triggered by a business activity. Data must collect some from several departments.

b) Data must be collected about three facets of each business activity (1) Each activity of interest, (2) The resources affected by each activity, (3) The people who participate in each activity.

c) The second step in processing input is to make sure captured data are accurate and complete.

d) One way to do this is source document automation of such designed document and data entry screen.

e) The third step in processing input is to make sure company policies are followed such as approving or verifying a transaction.

Data Storage

a) A company's data are one of its most important resources, the mere existence of relevant data does not guarantee that they are useful. To function properly, an organization must have ready and easy access to its data. Therefore, accountants need to understand how data are organized and stored in a and how they can be accessed. Tomorrow they need techniques how to arrange data for meaningful profitable use.

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Reviewing **Accounting Information Systems Chapter 2 Solutions**: Unlocking the Spellbinding Force of Linguistics

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