

**1 – Accounting Information Systems  
Problems with Solutions**

**PS 1-1**

Morrow Wholesale has kept limited records and has never had an audit until 20x2. As the senior auditor in charge of the audit, you have been presented with the following information:

- a) Morrow is incorporated and initially sold 11,000 of its common shares for \$25 per share. There have been no other common share transactions.
- b)
- |   |           |
|---|-----------|
| Cash balance in cheque book, December 31, 20x1  | \$ 24,000 |
| Deposits during 20x2:   |           |
| Cash sales  | \$250,000 |
| Proceeds of \$5,000 note issued on July 1 and bearing interest at 12%, payable annually | 5,000     |
| Customer collections  | 146,000   |
| Proceeds on sale of fully depreciated equipment (original cost, \$20,000)               | 5,000     |
|   | \$406,000 |
| Cheques written during 20x2:  |           |
| Purchases of merchandise  | \$180,000 |
| Salaries  | 10,000    |
| Advertising (to be run in 20x3)   | 10,000    |
| Miscellaneous expenses  | 5,500     |
|   | \$205,500 |
- c) Morrow had no outstanding payables at the beginning of 20x2 but owes creditors \$36,000 for unpaid purchases of merchandise on December 31, 20x2.
- d) In 20x2 Morrow began selling on a cash-only basis. Receivables at the beginning of 20x2 totalled \$ 155,000. The company does not expect to collect any more on the remaining accounts receivable.
- e) Morrow's cost of goods sold is 80 percent of sales. The inventory at the beginning of 20x2 was \$80,000.
- f) At the beginning of 20x2, equipment with a cost and accumulated depreciation of \$80,000 and \$20,000, respectively, was on hand. All equipment is depreciated on a straight-line basis over ten years with no estimated residual value. The sale of equipment was made on December 30, 20x2.
- g) Retained earnings at the beginning of 20x2 totaled \$63,000. During the fourth quarter of 20x2, a cash dividend of \$10,000 was declared and is to be paid in January 20x3.
- h) Morrow's only other asset at the beginning of 20x2 was an investment in Honeydew common shares. During 20x2 these shares were exchanged for land and a gain of \$4,000 was recognized.
- i) The income tax rate is 30 percent.
- j) At the end of 20x2, sales salaries of \$1,600 have accrued but have not been paid.

# Accounting Information Systems Problems 13 Solutions

**Ying-Ying Zheng**



## **Accounting Information Systems Problems 13 Solutions:**

**Accounting Information Systems for Decision Making** Daniela Mancini, Eddy H. J. Vaassen, Renata Paola Dameri, 2013-04-18 This book contains a collection of research papers on accounting information systems including their strategic role in decision processes within and between companies An accounting system is a complex system composed of a mix of strictly interrelated elements such as data information human resources IT tool accounting models and procedures Accounting information systems are often considered the instrument by default for accounting automation This book aims to sketch a clear picture of the current state of AIS research including design acceptance and reliance value added decision making interorganizational links and process improvements The contributions in this volume emphasize that AIS has grown into a powerful strategic tool The book provides evidence for this observation by examining a wide range of current issues ranging from theory development in AIS to practical applications of accounting information systems In particular it focuses on themes of growing interest in the realm of XBRL and Financial Reporting Management Information Systems IT IS Audit and IT IS Compliance The book will be of interest to financial and managerial accountants and IT IS practitioners including information systems managers and consultants

[Accounting Information Systems](#) Ulric J. Gelinas, Richard B. Dull, Patrick Wheeler, 2018-09-01 Today's accounting professionals are challenged to identify enterprise risks and provide quality assurance for a company's information systems ACCOUNTING INFORMATION SYSTEMS 11th International Edition focuses on three critical accounting information systems in use today enterprise systems e Business systems and controls for maintaining those systems Students will easily grasp even the most challenging topics as they explore today's most intriguing AIS topics relative to business processes information technology strategic management security and internal controls The 11th International Edition provides students with the tools for organising and managing information to help them succeed and protect the integrity of their employer's information system

*Core Concepts of Accounting Information Systems* Mark G. Simkin, James L. Worrell, Arline A. Savage, 2018-02-13 Accounting Information systems AIS have become indispensable in the field and this book provides clear guidance for students or professionals needing to get up to speed Designed to suit a one semester AIS course at the graduate undergraduate or community college level *Core Concepts of Accounting Information Systems* explores AIS use and processes in the context of modern day accounting Coverage includes conceptual overviews of data analytics accounting and risk management as well as detailed discussion of business processes cybercrime database design and more to provide a well rounded introduction to AIS Case studies reinforce fundamental concepts using real world scenarios that encourage critical thinking while AIS at Work examples illustrate complex procedures or concepts in everyday workplace situations Test Yourself questions allow students to gauge their level of understanding while End of Chapter questions stimulate application of new skills through problems cases and discussion questions that facilitate classroom dialogue Practical current relevant and grounded in everyday application this book is an invaluable resource for students of

managerial accounting tax accounting and compliance      **Accounting Information Systems** Leslie Turner, Andrea Weickgenannt, Mary Kay Copeland, 2017 TRY FREE for 14 days OR RENT this title www.wileystudentchoice.com Realizing the importance of accounting information systems and internal controls in today's business environment the updated 3rd edition of Accounting Information Systems makes the world of systems and controls accessible to today's student It enhances opportunities for learning about AIS and its day to day operation and is written for the business or accounting major required to take an AIS course Keeping the student in mind this text focuses on the business processes and the related controls as well as the essential topics of ethics and corporate governance      *Accounting Information Systems Australasian Edition* Marshall Romney, Paul Steinbart, Joseph Mula, Ray McNamara, Trevor Tonkin, 2012-10-24 At last the Australasian edition of Romney and Steinbart's respected AIS text Accounting Information Systems first Australasian edition offers the most up to date comprehensive and student friendly coverage of Accounting Information Systems in Australia New Zealand and Asia Accounting Information Systems has been extensively revised and updated to incorporate local laws standards and business practices The text has a new and flexible structure developed especially for Australasian AIS courses while also retaining the features that make the US edition easy to use nt concepts such as systems cycles controls auditing fraud and cybercrime ethics and the REA data model are brought to life by a wide variety of Australasian case studies and examples With a learning and teaching resource package second to none this is the perfect resource for one semester undergraduate and graduate courses in Accounting Information Systems      **Accounting Systems Practice Problems; Solutions to Practice Problems** Josiah Brooks Heckert, 1936      *Accounting Information Systems* James L. Boockholdt, 1993      *Accounting Information Systems* Arline A. Savage, Danielle Brannock, Alicja Arnold, 2025-10-07 Written by an author team uniquely composed of educators and practitioners Accounting Information Systems 2nd Edition offers a modern approach that helps students understand how course concepts are applied in the workforce and why developing these skills are so important By incorporating their own experience and showcasing real world applications through features like Sample LinkedIn Job Posts and Featured Professional spotlights the authors connect course concepts to industry allowing for greater understanding while helping students see the different opportunities a career in AIS can provide Accounting Information Systems also focuses on teaching students how to make informed business decisions through case based learning and data analysis applications Students work through Julia's Cookies a flexible running case with data sets and questions in Tableau and Excel that helps them understand how various systems come together to support a business and how those systems evolve Integrated analysis questions that take a tool agnostic approach are also available to promote critical thinking and communication skills With a practical perspective and high quality bank of assessments and practice opportunities this text has been written to help inspire and prepare the next generation of accounting professionals      **Accounting Information Systems** Marshall B. Romney, Paul John Steinbart, 2003 This text aims to provide students with the knowledge they need to

pursue successful careers in accounting It reflects how information technology is altering the nature of accounting and discusses how accountants can improve the design and function of accounting information systems     **Accounting Information Systems** George H. Bodnar,William S. Hopwood,1995 This volume stresses information communication and networking technology applied within the context of transaction cycles and internal control structure Transaction cycles are a conceptual approach to the study of accounting systems The book also features Internet resources electronic tax retention requirements expanded coverage of data encryption techniques and business re engineering Active learning is promoted with supplemental ONEKEY software and classroom tested techniques along with a complete set of instructional tools

**Accounting: an Information Systems Approach** John W. Buckley,1973     **Core Concepts of Accounting Information Systems** Stephen A. Moscove,Mark G. Simkin,Nancy A. Bagranoff,2003 The name areas for AIS as identified by the AAA Committee on Contemporary Approach to Teaching AIS are all addressed Real world cases are woven into the text material Each chapter highlights a real world case or concept in the AIS at Work feature     **Instructors Manual with Test Item File** Raymond McLeod,2000-12     *Accounting Information Systems* Edward L. Summers,1991     *Higher Accountancy* La Salle Extension University,1922     **7000-7999, Social sciences, 8000-8999, Natural sciences; 9000-9999, Technology** Princeton University. Library,1920     **Modern Accounting Theory and Practice** De Witt Carl Eggleston,1930     **Accounting Information Systems** James A. Hall,2004     **Industrial Accounting for Executives** John Robert Bangs,1930     *Accounting Information Systems* James Boockholdt,1999 This well known text provides students with the knowledge of information systems needed to begin their accounting careers It emphasizes systems as an accounting discipline while providing technological competence It teaches from an accounting rather than a MIS perspective Provides balanced coverage of systems EDP Controls and auditing of systems Modular approach allows for teaching flexibility

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