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flowchart? Describe four different kinds of flowcharts and explain which are most often used in an accounting information system. A flowchart is one form of systems documentation used in accounting information systems. Flowcharts come in at least four varieties: systems (give a "big picture" look at a

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(a) Ownership of the  
goods belongs to the  
consignor (Smart).

Thus, these goods  
should be included in  
Smart's inventory. (b)

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The goods in transit should not be included in the inventory count because ownership by Smart does not occur until the goods reach the buyer.

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Solved: After experiencing a larger than usual amount of ...

a. Prepare a data flow diagram of the current payroll and fixed asset systems. b. Prepare system flowcharts for the payroll and fixed asset systems. c.

Describe the uncontrolled risks associated with these systems as they are



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currently designed. d.

Describe the physical  
and IT controls needed  
to reduce the risks  
identified in [C] above.

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received her A.A.  
degree from Briarcliff  
College, B.S. degree  
from Ohio State

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Information and M.S.  
degree in accounting  
from Syracuse  
University. Her DBA  
degree was conferred by  
George Washington  
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(accounting major and  
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between database  
systems and file-based  
legacy systems.

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