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2 Cash-basis  
Accounting Single-  
entry record  
keeping Double-

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keeping Accrual-  
basis Accounting

These each have  
merit, purpose, and  
applicability. The  
business

type/purpose and  
size and the  
ownership

structure will  
determine which  
accounting method  
and record keeping

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For Example 3, the  
Answers to  
Question 1 and 2  
are: • 1: Computer  
Repairs • 2:  
Checking Account  
In this case, we  
took money from



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the Checking  
Account and used  
it to pay for  
Computer Repairs.  
The answers to  
Questions 1 and 2  
are not always  
easy to identify so  
let's go through a  
brief explanation  
for the

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1. (a) An accounting information system collects and processes transaction data and communicates financial information to decision makers.



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(b) Disagree

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An accounting information system applies regardless of whether manual or computerized procedures are used to process the transaction data.

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