

Accounting Information Systems

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graph TD; A[Accounting Information Systems] --> B[Basic Concepts of Accounting Information Systems]; A --> C[Subsidiary Ledgers]; A --> D[Special Journals]; B --> B1[Computerized accounting systems]; B --> B2[Manual accounting systems]; C --> C1[Example]; C --> C2[Advantages]; D --> D1[Sales journal]; D --> D2[Cash receipts journal]; D --> D3[Purchases journal]; D --> D4[Cash payments journal]; D --> D5[Effects of special journals on general journal];
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Basic Concepts of Accounting Information Systems

- Computerized accounting systems
- Manual accounting systems

Subsidiary Ledgers

- Example
- Advantages

Special Journals

- Sales journal
- Cash receipts journal
- Purchases journal
- Cash payments journal
- Effects of special journals on general journal

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