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Accounting, Information, and

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General Model of AIS

Introduction to Accounting

(2020) Revenue Cycle

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Business Process Transaction
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James A. Hall is a Professor of Accounting, Co-Director of the Computer Science and Business program, and the Peter E. Bennett Chair in Business and Economics at Lehigh University in Bethlehem, PA. After his

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information content beyond
their order in the sequence
inserting a new item at some
midpoint requires complete
renumbering ; Disadvantage
the information content is
not readily apparent. ;
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amounts of diverse data

allows complex data

structures to be represented

in a hierarchical form that

is logical and more easily

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(Romney/Steinbart) Chapter 4

Relational Databases. 4.1

Explain the importance and advantages of databases, as well as the difference between database systems and file-based legacy systems.

1) Using a file-oriented approach to data and information, data is maintained in A) a centralized database.

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