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PROBLEMS 2.1 The chart of accounts must be tailored to an organization ' s specific needs.

Discuss how the chart of accounts for the following organizations would differ from the one presented for S&S in Table 2-4.

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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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Answer: Revenue cycle — deliver inventory to customers and collect cash. Expenditure cycle — receive goods and services from vendors and pay cash. Human resources cycle — track hours worked by employees and record withholding data. Concept: Transaction processing Objective:

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Learning Objective 1 Difficulty: Easy  
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10) Inventory information is provided in real time by a firm's accounting information system. The accuracy of this information is questionable, however, since the production manager often reports stock outs of components that the system indicates are in stock.

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### Romney Answer Key

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interests include issues concerning

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