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b. Explain three reasons AIS is an important area of study for future accountants. (1) Developing a strong AIS helps achieve some of the components of the FASB Conceptual Framework of Accounting. (2) Studying AIS helps students develop many of the

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3) Which statement is true regarding file systems? A) Transaction files are similar to ledgers in a manual AIS. B) Multiple master files create problems with data consistency. C) Transaction files are permanent. D) Individual records are never deleted in a master file. Answer: B Objective: Learning Objective 1 Difficulty: Easy AACSB: Analytic

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