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accounting system is both accurate and reliable, the importance of internal control is great. The objectives of this chapter are: 1 to understand the broad issues pertaining to business ethics;

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3: Information and Communication The AIS should produce high quality information which: identifies and records all valid transactions provides timely information in appropriate detail to permit proper classification and financial reporting accurately measures the financial value of transactions accurately records transactions in the time period ...

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James A. Hall is Associate Professor of Accounting and Information Systems at Lehigh University in Bethlehem, PA. After his discharge from the US Army, he entered the University of Tulsa in 1970 and received a BSBA in 1974 and an MBA in 1976. He earned his Ph.D. from Oklahoma State University in 1979.

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