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4. System decomposition is the process of dividing the system into smaller subsystem parts, while interdependency is the interaction between the subsystems. They are related by the degree and nature of the interaction between the subsystems. If a vital subsystem fails, the entire system will most likely fail. 5.

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The Accounting Information System 3-3 _____ TIP: An understanding of the following terms is important. (1) Event: a happening of consequence. An event generally is the source or cause of changes in assets, liabilities, and equity. Events may be external or internal.

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management accounting and control and information systems other than ERPS (e.g. Rom & Rohde, 2007; Granlund, 2010). Berry et al (2008) claim that management control and information technology is an emerging and under-research area within management control.

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