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- g. Accounting
 - 1. inventory control
 - 2. cost accounting
 - 3. payroll
 - 4. accounts payable
 - 5. accounts receivable
 - 6. billing
 - 7. fixed-asset accounting
 - 8. general ledger
- h. Computer Service
 - 1. data processing
 - 2. systems development and maintenance
 - 3. database administration
- 14. Internal auditors are responsible for in-house appraisal of the financial reporting system. Internal auditors are concerned with deterring and detecting fraud and for conducting EDP audits. External auditors are independent CPAs engaged by the firm to attest to the completeness and accuracy of the financial statements. External auditors work together with the internal auditors.
- 15. The database administrator is responsible for the security and integrity of data stored in a central database.
- 16. The role of the accounting function is to manage the financial information resources of the firm. First, the accountants must capture and record business events of a firm and their financial impact. Secondly, the accounting function distributes transaction

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