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understands the information system and how it works. This user could participate in defining requirements for a new or improved system and can identify the needs of the users. Super users help identify system inputs and outputs, such as data and reports.

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and deploy information systems in companies and organizations. Its importance increases in the evolving information society.

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- "Information systems are combinations of hardware, software, and telecommunications networks that people build and use to collect, create, and distribute useful data, typically in organizational settings."<sup>2</sup>
- "Information systems are interrelated components working together to collect, process, store, and

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business strategy development. Students of business information systems (BIS) degree programs learn to plan, develop and operate these systems.

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In accounting, for example, a transaction is anything that changes a firm's chart of accounts. The information system definition of a transaction is broader: A transaction is anything that changes the firm's database. The chart of accounts is only part of the firm's database.

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