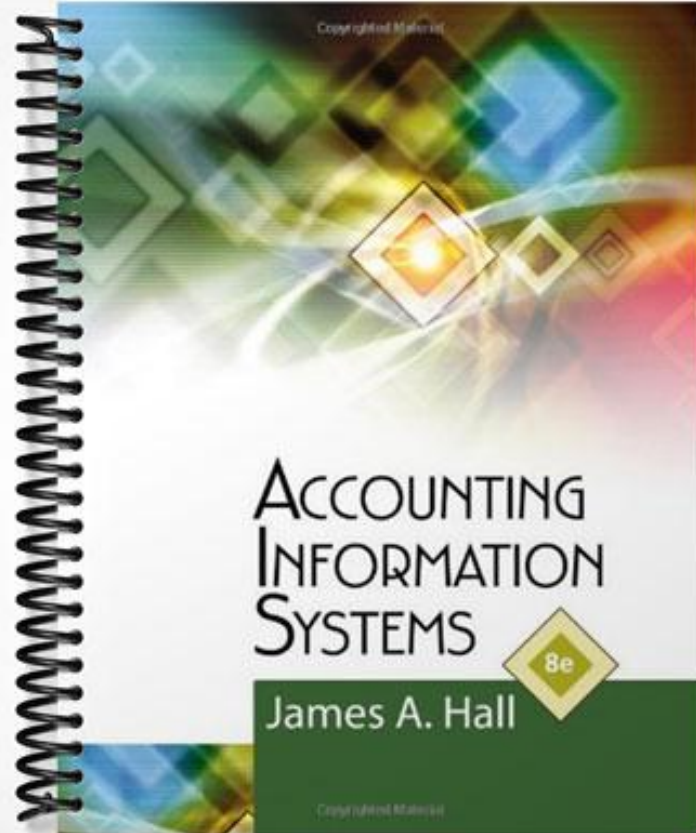


**SOLUTIONS MANUAL**



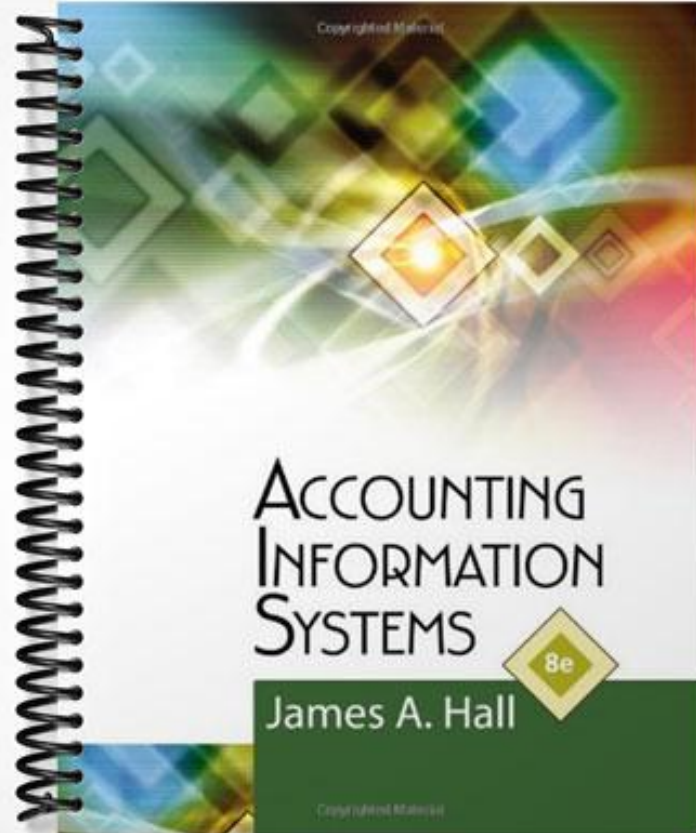
ACCOUNTING  
INFORMATION  
SYSTEMS

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## **CHAPTER 2 INTRODUCTION TO TRANSACTION PROCESSING**

### **REVIEW QUESTIONS**

1. The expenditure cycle, conversion cycle, and revenue cycle.
2. Purchases/accounts payable system, cash disbursements system, and payroll system.
3. The physical component includes the acquisition of goods, while the financial component includes the recognition of a liability owed to the supplier and the transfer of the payment to the supplier.
4. Production system and cost accounting system.
5. Sales order processing system and cash receipts system.
6. Source documents, product documents, and turnaround documents.
7. Special journals and the general journal.
8. A general journal is used to record nonrecurring and infrequent transactions. Oftentimes, general journals are replaced with a journal voucher system. The journal voucher is used to record a single nonrecurring and infrequent transaction, and it is used as a special source document for the transaction. The total of journal vouchers processed is equivalent to the general journal.
9. General ledger and subsidiary ledger.
10. A trail that allows the auditor to begin with a summary total found on the financial statements and track it back to the individual transactions that make up this total. Conversely, an auditor should be able to track transactions to

their final impact on the financial statements.

11. The confirmation process entails selecting customers and contacting them to determine whether the transactions recorded in the financial statements actually took place and are valid.
12. Master files, transaction files, reference files, and archive files.
13. Master files correspond to general ledger accounts and subsidiary ledgers. Examples include accounts receivable and customer subsidiary accounts, accounts payable and vendor subsidiary accounts, inventory, etc. Transaction files correspond to general and special journals. Examples include the general journal, sales journals, cash receipts journals, payroll journals, etc. Reference files include lists of vendors, delinquent customers, tax tables, sales tax rates, discount rates, lists of customers granted specific discounts, etc. Archive files are typically composed of records that have been processed but are retained for their history. Examples include payroll transactions, sales transactions, etc.
14. The digital audit trail, like the paper trail, allows us to trace transactions from the financial statement balance back to the actual transaction so we may: (1) compare balances, (2) perform reconciliations, (3) select and trace samples of entries, and (4) identify, pull, and verify specific transactions.
15. Cardinality reflects normal business rules as well as organizational policy. For instance, the 1:1 cardinality in the first example in Figure 2-12 suggests that each salesperson in the organization is assigned one automobile. If instead the organization's policy were to assign a single automobile to one or more

salespeople that share it, this policy would be reflected by a 1:M relationship.

16. Entity relationship diagrams represent the relationship between entities (resources, events, and agents) in a system. Dataflow diagrams represent the logical elements (i.e. what is being done) of a system by illustrating processes, data sources, data flows, and entities. System flowcharts represent the physical elements being used (i.e., how the tasks are being conducted) by illustrating the relationship between input sources, program, and output products. System flowcharts can also represent both the logical and physical elements of manual systems and also illustrate the preparation and handling of documents.
17. Cardinality refers to the numerical mapping between entity instances, and it is a matter of organization policy. The relationship can be one-to-one, one-to-many, or many-to-many.
18. An entity relationship (ER) diagram is a documentation technique used to represent the relationship between entities. One common use for ER diagrams is to model an organization's database, which we examine in detail in Chapter 9.
19. Entities are physical resources (automobiles, cash, or inventory), events (ordering inventory, receiving cash, shipping goods), and agents (salesperson, customer, or vendor) about which the organization wishes to capture data.
20. Batch processing occurs when similar transactions are accumulated over time

and processed together. Real-time processing captures each event or transaction and processes it before engaging in another transaction. If transactions are independent of one another, such as the processing of daily cash receipts, then batch processing is appropriate. If transactions are dependent on one another, such as credit sales, ticket sales, etc., then real-time processing is more appropriate.

21. A flat-file model is one in which individual data files are not related to other files. End users in this environment own their data files rather than share them with other users. Data processing is thus performed by standalone applications rather than integrated systems.
22. No. A DFD shows which tasks are being performed, but not who performs them. It depicts the logical system.
23. A flowchart depicts the physical system and illustrates what type of and where a task is performed and who is performing it.
24. A single transaction may affect several different accounts. Some of these accounts, however, may not need to be updated in real time. In fact, the task of doing so takes time which, when multiplied by hundreds or thousands of transactions, can cause significant processing delays. Batch processing of non-critical accounts, however, improves operational efficiency by eliminating unnecessary activities at critical points in the process.
25. When testing an application program, the auditor needs details about its internal logic provided by the program flowchart to design the audit tests.

26. The system flowchart shows the relationship between two computer programs, the files that they use, and the outputs that they produce. However, this level of documentation does not provide the operational details that are sometimes needed. An auditor wishing to assess the correctness of a program's logic cannot do so from the system flowchart. A program flowchart provides this detail. Every program represented in a system flowchart should have a supporting program flowchart that describes its logic.
27.
  - a. increased data storage since the same data is stored in multiple files
  - b. increased data updating since changes must be made to multiple files
  - c. possibility of noncurrent data caused by failure to update.
28. Another problem with the flat-file approach is the user's inability to obtain additional information as his or her needs change. This problem is called task-data dependency. The user's information set is constrained by the data that he or she possesses and controls. Users act independently rather than as members of a user community. In such an environment, it is difficult to establish a mechanism for the formal sharing of data. Therefore, new information needs tend to be satisfied by procuring new data files. This takes time, inhibits performance, adds to data redundancy, and drives data management costs even higher.
29. Organizations have overcome some of the problems associated with flat files by implementing the database model to data management. Figure 2-13 illustrates how this approach centralizes the organization's data into a common database that is shared by other users. With the organization's data

in a central location, all users have access to the data they need to achieve their respective objectives. Access to the data resource is controlled by a database management system (DBMS).

30. Record layout diagrams are used to reveal the internal structure of the records that constitute a file or database table. The layout diagram usually shows the name, data type, and length of each attribute (or field) in the record.
31. Updating a master file record involves changing the value of one or more of its variable fields to reflect the effects of a transaction.
32. The DBMS is a special software system that permits users to access authorized data only. The user's application program sends requests for data to the DBMS, which validates and authorizes access to the database in accordance with the user's level of authority. If the user requests data that he or she is not authorized to access, the request is denied.
33. The flat-file approach is a single-view model. Files are structured, formatted, and arranged to suit the specific needs of the owner or primary user of the data. Such structuring, however, may exclude data needed by other users, thus preventing successful integration of data across the organization.
34. Transaction volume is the key factor. Large-scale systems that process high volumes of transactions often use real-time data collection and batch updating. Master file records that are unique to a transaction such as customer accounts and individual inventory records can be updated in real time without causing operational delays. Common accounts should be



updated in batch mode. Real-time processing is better suited to systems that process lower transaction volumes and those that do not share common records.

35. In a real-time processing environment, the master files are updated as soon as the transaction is submitted and accepted into the system. Thus, reports are more accurate in the sense that the information is as current as possible. Faster operational response time to customer requests such as the shipping of an order is another, and very important, benefit. Finally, the reduction of paper and storage space of physical source documents is another benefit.
36. By collecting data in real time, certain transaction errors can be prevented or detected and corrected at their source.
37. Block codes for the general ledger accounts, sequential codes for documents, and group codes for coding transactions.
38. **Sequential codes** are appropriate for items in either an ascending or descending sequence, such as the numbering of checks or source documents. An advantage is that during batch processing, any gaps detected in the sequence is a signal that a transaction may be missing. A disadvantage is that the codes carry little, if any, information other than the sequence order. Another disadvantage is that sequential codes are difficult to manage when items need to be added; the sequence needs either to be reordered or the items must be added to the end of the list. **Block codes** provide some remedies to sequential codes by restricting each class to a prespecified range. The first digit typically represents a class, whereas the following digits

are sequential items which may be spaced in intervals in case of future additions. An example of block coding is a chart of accounts. A disadvantage of block coding is that the information content does not provide much meaning, i.e. an account number only means something if the chart of accounts is known. **Group codes** may be used to represent complex items or events involving two or more pieces of related data. The code is comprised of fields which possess specific meaning. The advantages of group codes over sequential and block codes are 1. they facilitate the representation of large amounts of diverse data, 2. they allow complex data structures to be represented in a hierarchical form that is logical and thus more easily remembered by humans, and 3. they permit detailed analysis and reporting both within an item class and across different classes of items. A disadvantage is that the codes may be overused to link classes which do not need to be linked, and thus create a more complex coding system than is necessary. **Alphabetic codes** may be used sequentially or in block or group codes. An advantage is that a system which uses alphabetic codes can represent far more situations than a system with numeric codes given a specific field size. Some disadvantages are that sequentially assigned codes mostly have little meaning. Also, humans typically find alphabetic codes more difficult to sort than numeric data. Lastly, **mnemonic codes** are alphabetic characters in the form of acronyms, abbreviations or other combinations that convey meaning. The meaning aspect is its advantage. A disadvantage of mnemonic codes is that they are limited in their ability to represent items

within a class (i.e. names of all of American Express's customers).

## **DISCUSSION QUESTIONS**

1. Cash flows into the firm from sales made to customers. The sales order processing subsystem of the revenue cycle captures the intent of customers to exchange cash for services or goods manufactured. Typically sales are made on credit. The cash receipts subsystem of the revenue cycle captures the actual receipt of cash. Depending on the credit terms and promptness of payment by the customer, the lag between the sales order processing subsystem and the cash receipts subsystem may be days, weeks, or months.

The cash inflow allows the organization to purchase raw materials, pay workers, and buy capital assets necessary to manufacture the product (or to provide services). The raw materials requirements are determined by the production planning subsystem of the conversion cycle. These requirements trigger orders being placed through the purchases/accounts payable subsystem of the expenditure cycle. For credit sales, the cash is ultimately released once the goods are received (or services are performed) and an invoice has been received. The lag between receiving goods and disbursement of cash may be days or weeks. Cash is also disbursed to employees, typically after services are rendered by the employees. The lag is usually no more than one-half a month for salaried employees and as short as one-half a week for hourly wage earners. The payroll subsystem of the expenditure system captures these disbursements to employees.

2. Initially, the cost accounting system was used for the valuation of inventory

and cost of goods sold reported to external users; however, the valuable use of cost accounting data for budgeting, cost control, performance reporting, and management decision making have proved to be crucial internal support.

3. The conversion cycle activities for service and retailing entities include planning the items to purchase or the services to produce, planning the workforce to accomplish the necessary tasks (extremely crucial in service entities), and directing the workforce in performing the service or selling the good.
4. Yes. For example, the remittance advice of a bill that is returned with the payment serves as a source document for the cash receipts transaction processing system. Thus, the product document becomes a source document.
5. This type of transaction is recorded in the general journal since it is nonrecurring, infrequent, and not similar to other types of transactions.
6. Sometimes the terms are used interchangeably, such as the sales journal is sometimes called the sales register. The term journal is appropriate when the information needs to be ultimately posted to the general ledger. Registers may be used to keep logs of information that may support, but do not specifically get posted to the general ledger, such as a raw materials receipts register or a shipping log.
7. The balance in the general ledger is considered a control account. This amount is an aggregated number representing the total amount owed to

creditors listed in the accounts payable journal. The accounts payable subsidiary ledger details the exact amount owed to each creditor. The sum of the amounts owed to each creditor listed in the accounts payable journal should equal the corresponding control total in the general ledger. Thus, the accounts payable subsidiary ledger is a detailed breakdown of the summary control total of accounts payable in the general ledger.

8. Confirmation is most typically used for confirming the accounts receivable account as reported on the balance sheet. The audit trail is used to trace from the general ledger accounts receivable control account to the subsidiary account, and then to specific customer accounts. A sample of the customer accounts is then selected for confirmation.
9. In theory, the magnetic audit trail functions the same as a manual audit trail. In practice, the steps are slightly different. The archive file that consists solely of valid transactions is the file to which the accounts receivable subsidiary account balances and transactions are traced. The customers still need to be contacted for confirmation.
10. Small batches have the advantage of fewer transactions to sort through for error detection, but they are not processed as efficiently. Further, computing facilities and constraints might dictate whether multiple small batches may be processed throughout the day or whether a single large batch is processed at night when the computing facilities have excess capacity. (Multiple small batches may still be processed in the evening.)
11. Not all modern organizations use entirely modern information systems. Some

firms employ legacy systems for certain aspects of their data processing. When legacy systems are used to process financially significant transactions, auditors need to know how to evaluate and test them.

12. Large-scale systems that process high volumes of transactions often use real-time data collection and batch updating. Master file records that are unique to a transaction, such as customer accounts and individual inventory records, can be updated in real time without causing operational delays. Common accounts should be updated in batch mode. Real-time processing is better suited to systems that process lower transaction volumes and those that do not share common records.
13. Real-time processing is better suited to systems that process lower transaction volumes and those that do not share common records.
14. The most striking difference between the database model and the flat-file model is the pooling of data into a common database that all organizational users share.
15. The flat-file approach is a single-view model. Files are structured, formatted, and arranged to suit the specific needs of the owner or primary user of the data. Such structuring, however, may exclude data needed by other users, thus preventing successful integration of data across the organization. For example, because the accounting function is the primary user of accounting data, these data are often captured, formatted, and stored to accommodate financial reporting and generally accepted accounting principles(GAAP). This structure, however, may be useless to the organization's other

(nonaccounting) users of accounting data such as the marketing, finance, production, and engineering functions. These users are presented with three options: (1) do not use accounting data to support decisions, (2) manipulate and massage the existing data structure to suit their unique needs, or (3) obtain additional private sets of the data and incur the costs and operational problems associated with data redundancy.

16. The data update problem in a flat-file model occurs because organizations have a great deal of data stored in files that require periodic updating to reflect changes. For example, a change to a customer's name or address must be reflected in the appropriate master files. When users keep separate files, all changes must be made separately for each user. This adds significantly to the task and the cost of data management.

Information currency problems occur because user failing to update all the user files affected by a change in status. If update information is not properly disseminated, the change will not be reflected in some users' data, resulting in decisions based on outdated information. 17. The auditor should examine the system flowchart since it clearly depicts the separation of functions and illustrates who is responsible for performing specific processing steps. The dataflow diagram illustrates the logical system and is too general since many different physical designs may be applicable.

18. Uncoded data takes a great deal of recording space, is time-consuming to record and is prone to many types of errors. Consider a firm that manufactures bicycles and carries in its inventory reflector lights. The lights

come in six sizes, 2 colors, and 4 different grades of material. Thus, 48 different varieties of reflector light are held (6x2x4). Every time lights are purchased, the description would need to be included rather than a code. For example if 100 units of one type of reflector light were purchased, and 200 units of another were purchased from Collins Manufacturer in Roanoke, Virginia, the journal entry would be:

Inventory-2", yellow, metal reflector light	75	
Inventory-3", orange, plastic reflector light	120	
A/P-Collins Mnf-Roanoke, VA		195

Some problems this approach may produce are 1. the sales staff will have a more tedious job in writing up orders, and more errors may occur (i.e. what if they forget to write the color or material type?), 2. the warehouse personnel will have a more difficult time locating and picking the goods for shipment, and again more errors may occur, and 3. the accounting personnel will also have a more tedious job posting to the subsidiary ledgers and errors may occur.

19. a. *state codes*—alphabetic code, i.e. PA, this method is appropriate because it corresponds with the postal services abbreviation and is meaningful to humans.
- b. *check number*—numeric, sequential. This method allows the checks to be examined to determine if any are missing.
- c. *chart of accounts*—block coding since this method allows a whole class of items to be restricted to a specific range. i.e. assets 100-199, liabilities 200-299, equity accounts, 300-399.



- d. *inventory item number*—alpha-numeric. The numeric portion allows the items to be easily sorted and found. The alphabetic portion allows more combinations to be made with fewer digits or characters. i.e. 2000A, 2000B, 2000C could represent virtually the same inventory item but in three different sizes.
- e. *bin number (inv warehouse location)*—group codes since certain digits may be used to represent which warehouse, certain digits may be used to represent floor, certain digits may be used to represent rows, certain digits may be used to represent bins. i.e. 211225 could represent warehouse 2, floor 1, row 12, and bin #25.
- f. *sales order number*—numeric, sequential. This method allows the sales orders to be examined to determine if any are missing.
- g. *vendor code*—alpha-numeric. The alphabetic portion allows more meaningful codes to be used and found. The numeric portion allows different firms with similar names to be distinguished. i.e. ALPH01, ALPH02 where ALPH01 is the vendor code for Alphahydraulics and ALPH02 is the vendor code for Alpha Trucking Services. Once the name of the company is known, finding the vendor code is much easier than if only numbers are used.
- h. *invoice number*—numeric, sequential. This method allows the invoices to be examined sequentially. Gaps in the sequence may signify missing invoices.
- i. *customer number*—same as for vendor code.

**MULTIPLE CHOICE**

1. C

2. A

3. E

4. B

5. A

6. C

7. D

8. D

9. C

10. C

11. A

12. C

13. A

14. C

15. A

16. C

17. B

18. B

19. C

20. B

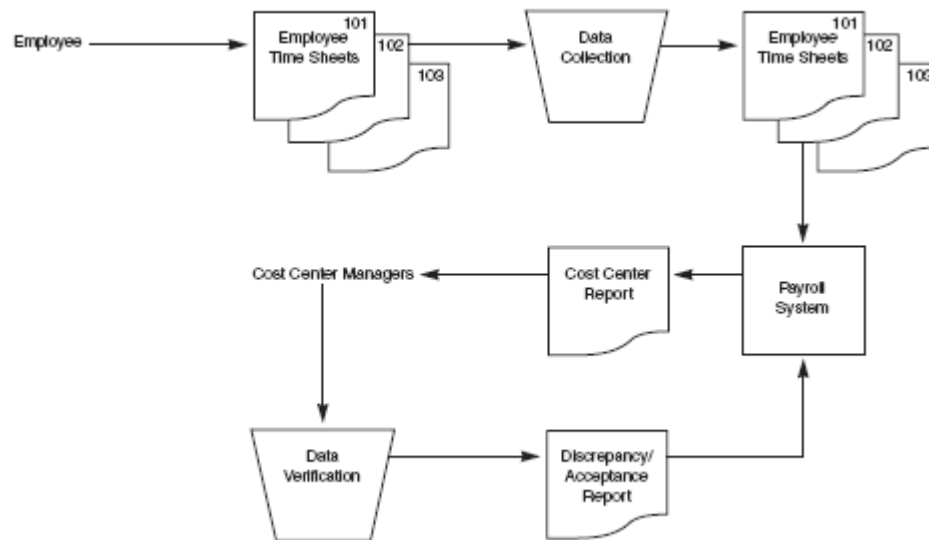
21. D

## PROBLEMS

1.
  - a. Expenditure cycle-payroll subsystem.
  - b. Conversion cycle-production system subsystem.
  - c. Revenue cycle-cash receipts subsystem..
  - d. Revenue cycle-sales order processing subsystem.
  - e. Expenditure cycle-purchases subsystem.
  - f. Conversion cycle-production subsystem.
  
2.
  - a. master file
  - b. transaction file
  - c. reference file
  - d. archive file
  - e. master file
  - f. transaction file
  - g. reference file
  - h. archive file

3.

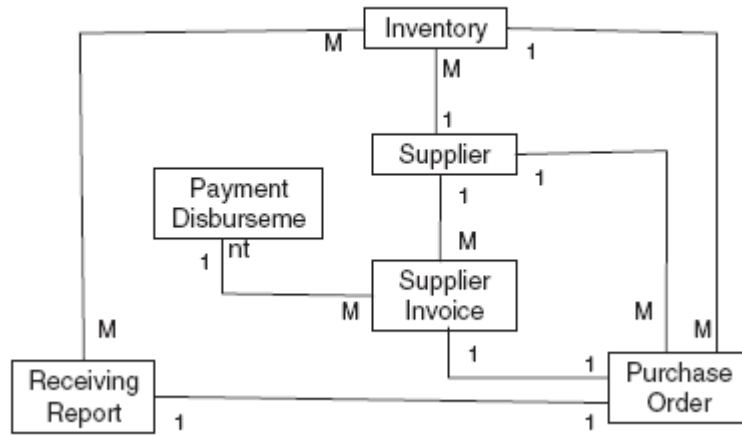
Solution to problem 2–3



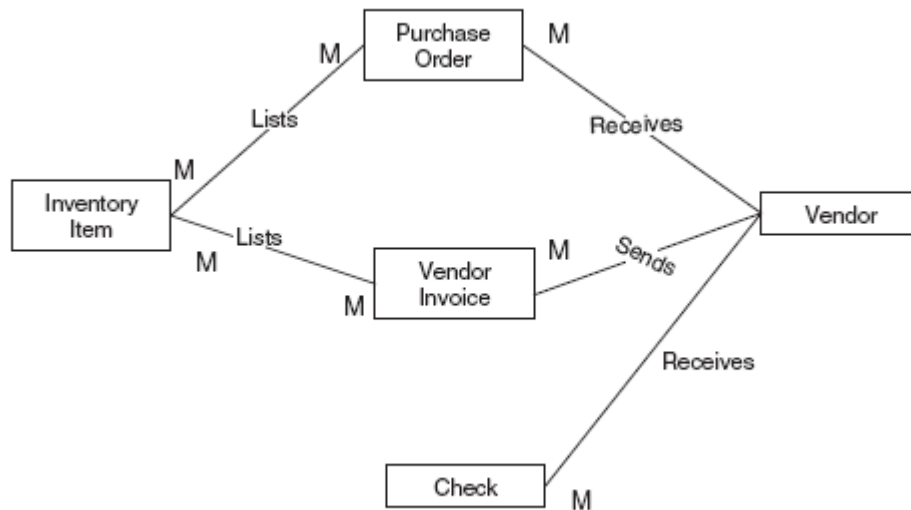
4. The receiving department is a department that prepares many purchase requisitions, which are sent to the purchasing department. The purchasing department prepares many purchase orders, which are sent to suppliers. The many different suppliers each may ship many different inventory items to the receiving department of the customer, although each purchase order will be for only one inventory item. The receiving clerk receives the many different inventory items and prepares a receiving report for each shipment that will relate to one purchase order.

5.

The drawing for Problem 4 would be modified to add the supplier's invoice.



6.



Business Rules:

An inventory item may be ordered many times from many suppliers. A purchase order may list many items and a supplier may supply many items.

A purchase order may be sent to only one vendor. A vendor may receive more than one purchase order.

An invoice comes from only one vendor, but a vendor may send more than one invoice.

7.
  - a. Symbol 1 is a terminal showing the source or destination of a document or report; symbol 2 is source document or report.
  - b. Symbols 3 and 4 depict the entry of data in real time into a system from a computer terminal.
  - c. Symbols 4 and 5 depict the storage/retrieval of data to/from a computer disk.
  - d. Symbols 6, 8, and 9 depict the processing of a source document and its placement

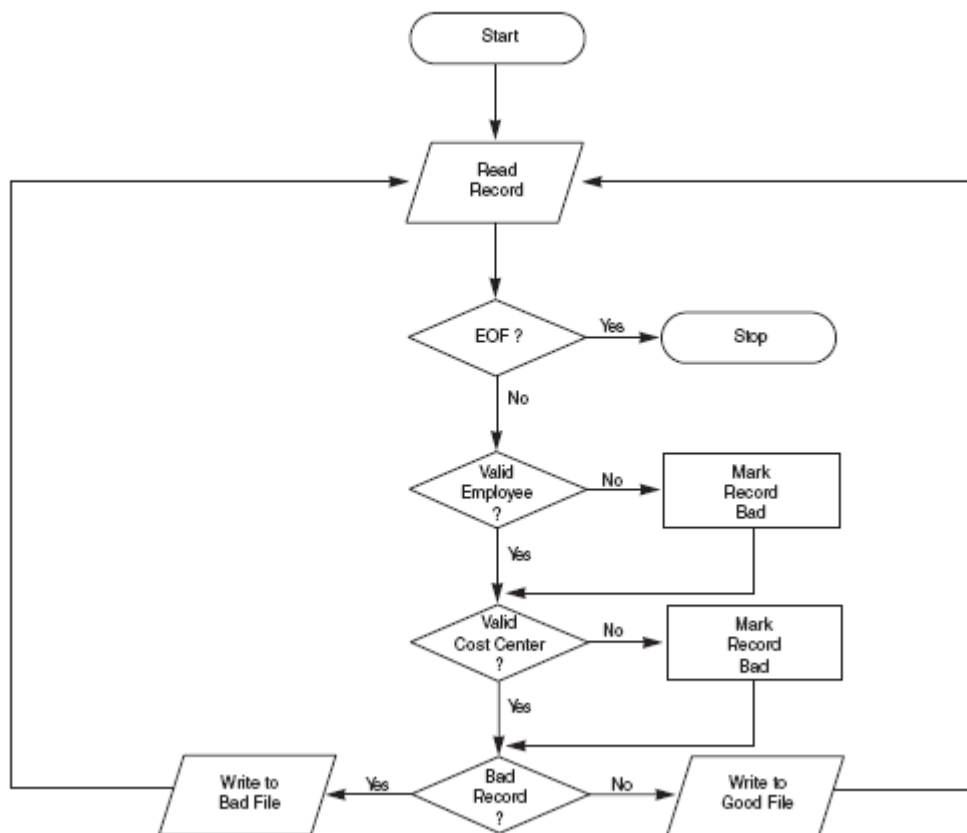
into a file.

8. Time sheets are collected in a batch, and the information is manually keyed into the system. This data is now stored on a magnetic disk. An editing program is run, which verifies whether the employee number is valid by checking it against an employee master file. The validity of the cost center assigned is also verified against a master file. Logical and clerical errors should also be tested, such as an employee working an unreasonable number of hours in a day/week. Records that are found to be in error are sent to an error file. These errors need to be investigated and corrected. The good records are stored in a data file. The next program takes the edited transaction records, one at a time, and updates any corresponding fields in the master files. Finally, a report program generates paychecks and management reports.

9. Any of the following types of errors may cause a payroll record to be placed in the error file:
- invalid employee number
  - invalid cost center
  - incorrect batch/control total that does not equal the totals computed by the program

A program flowchart is presented below.

solution to problem 2-9





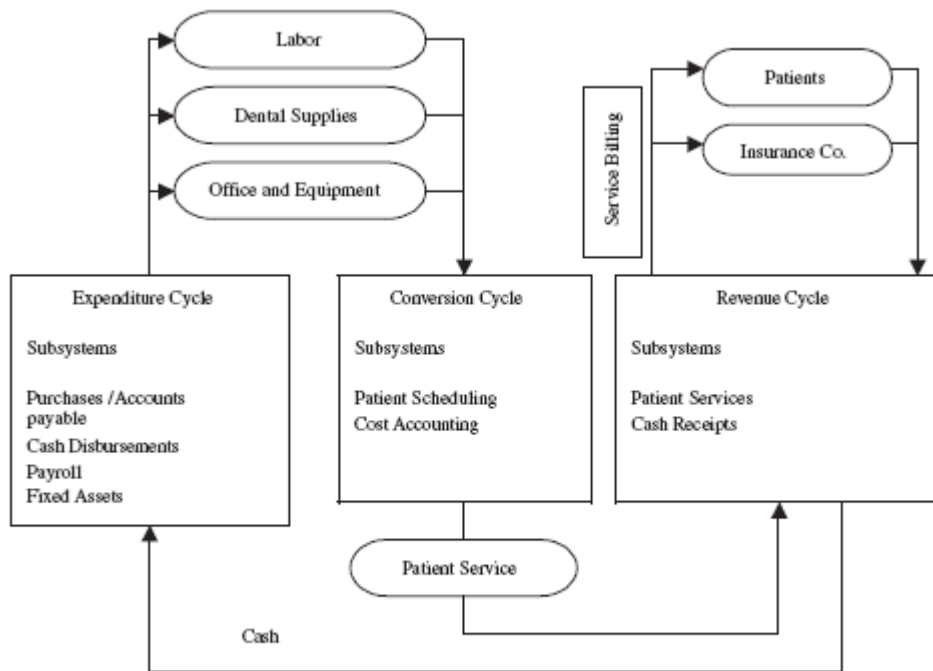
10. A rectangle is used to represent an entity. An entity might be the source of a document or activity, or the destination of a document.

A rectangle with rounded corners represents and a process.

A rectangle without the right most line represents a data store, or the place from which data for obtained or stored.

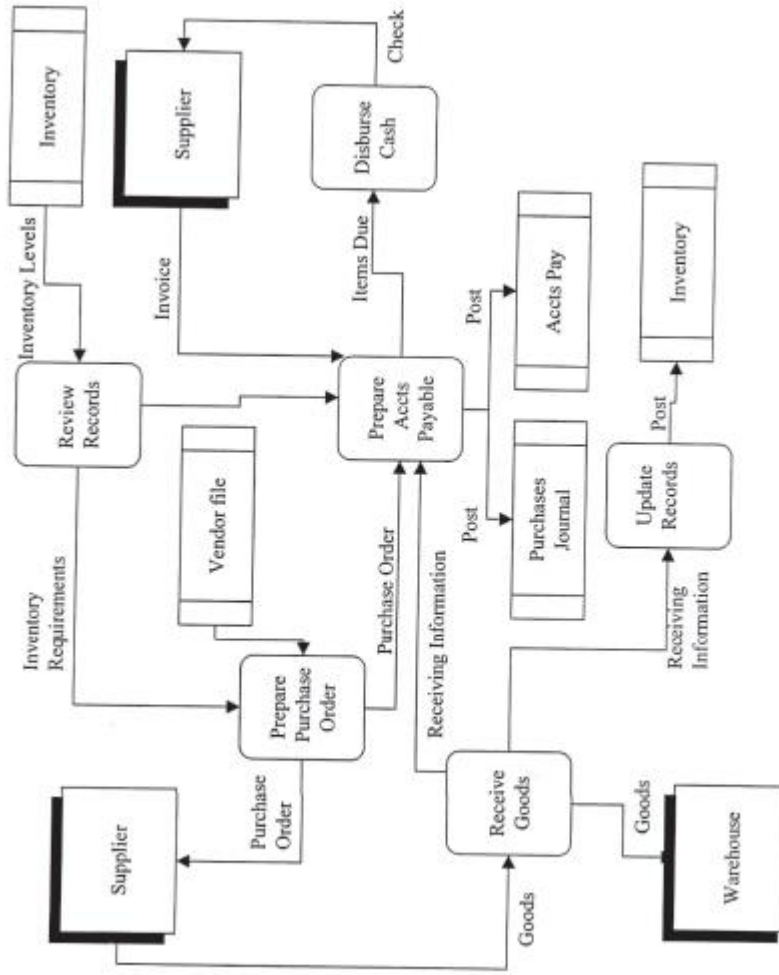
Arrows represent the flow and direction of information within the diagram.

11.

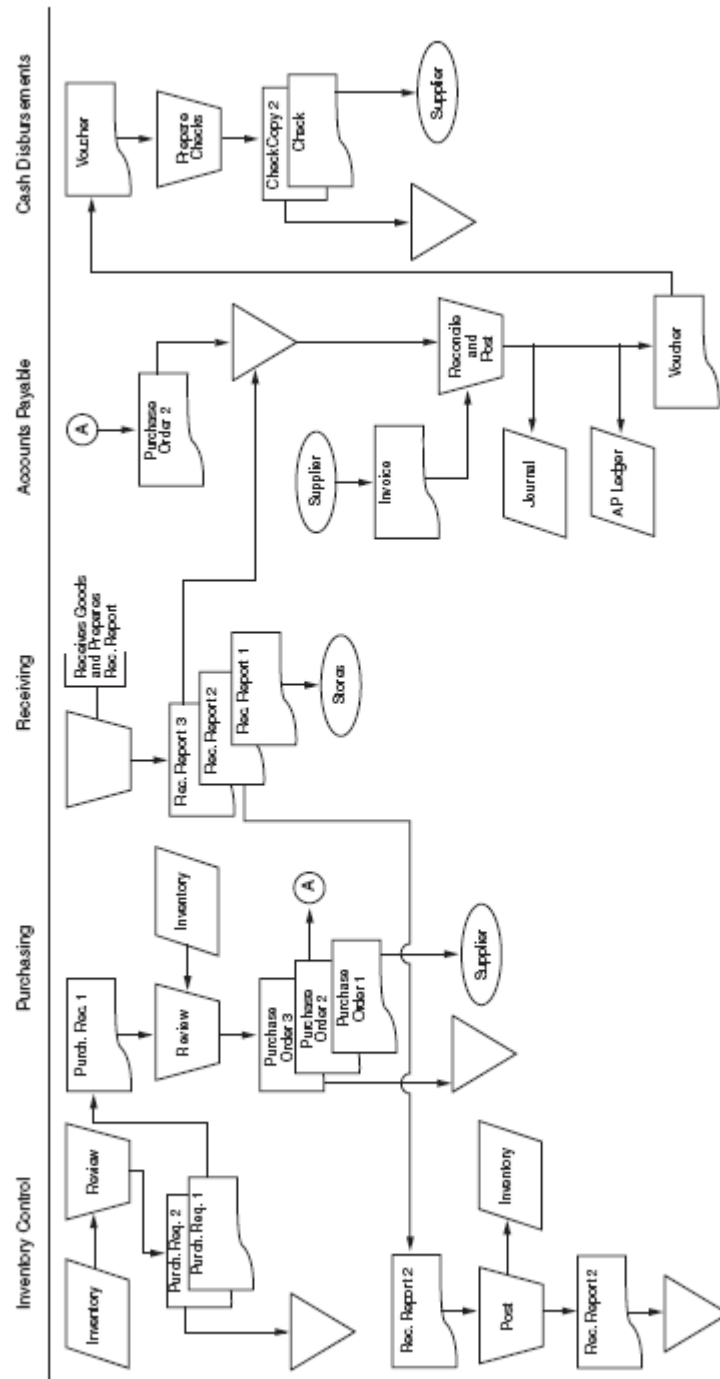


12. See the drawings on the following two pages.

solution to problem 2-12



**Solution to problem 2-12  
Flowchart for Expenditure Cycle**



13. Receiving report file

(PK)	(SK)	(SK)	(SK)		
Receiving Report Number	Purchase Order Number	Inventory Number	Vendor Number	Quantity Received	Condition

Purchase order File

Purchase Order Number	Inventory Number	Vendor Number	Quantity Ordered
-----------------------------	---------------------	------------------	---------------------

Vendor Master File

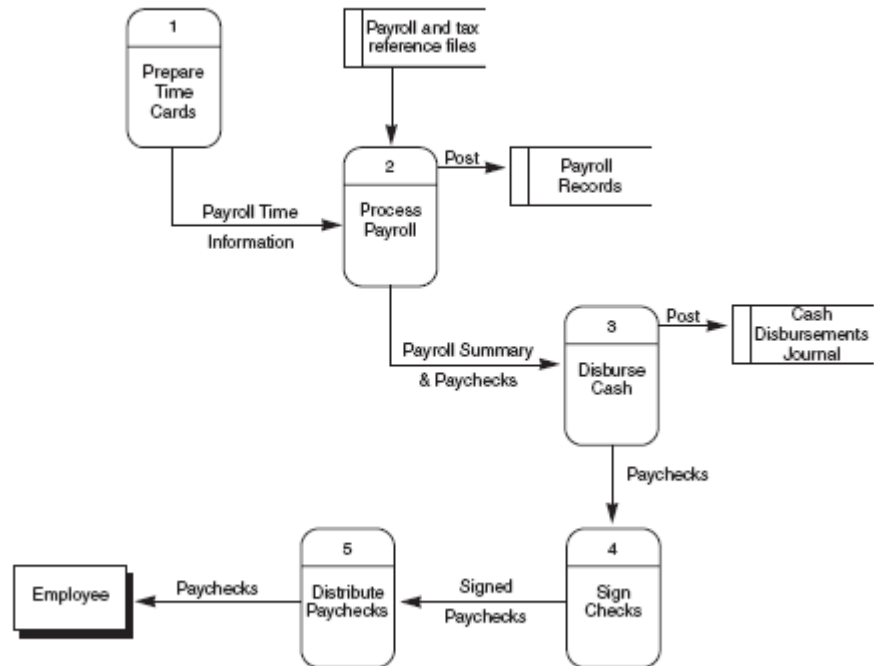
Vendor Number	Name	Address	Balance	Terms
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Inventory Master File

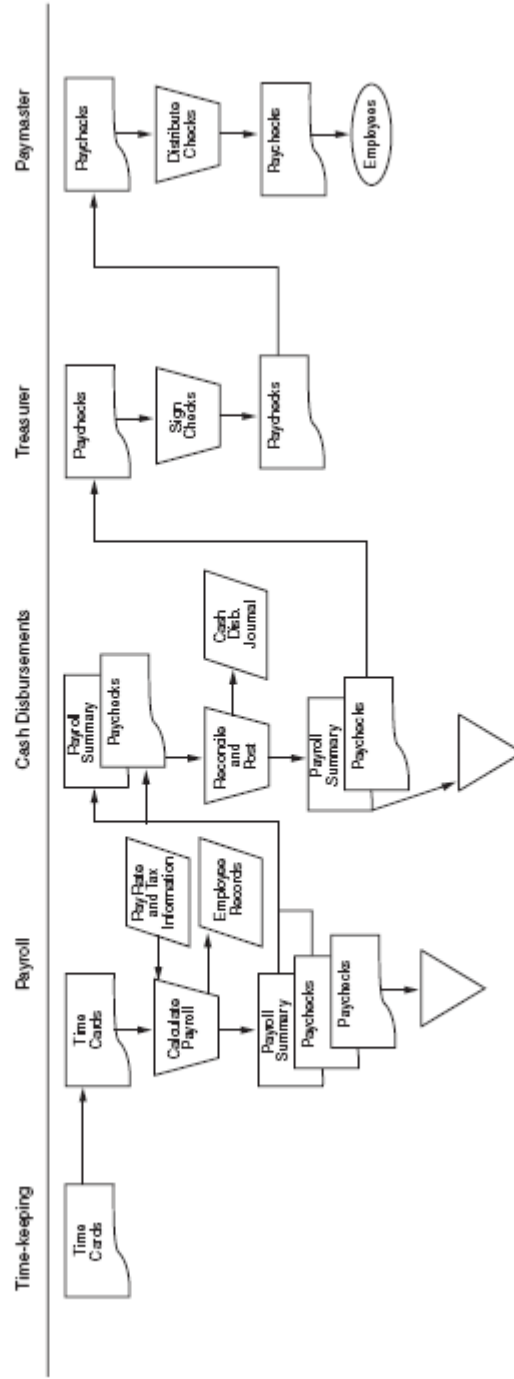
Inventory Number	Description	Quantity On Hand	Reorder Point	EOQ	Unit Cost
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See drawings on the following pages.

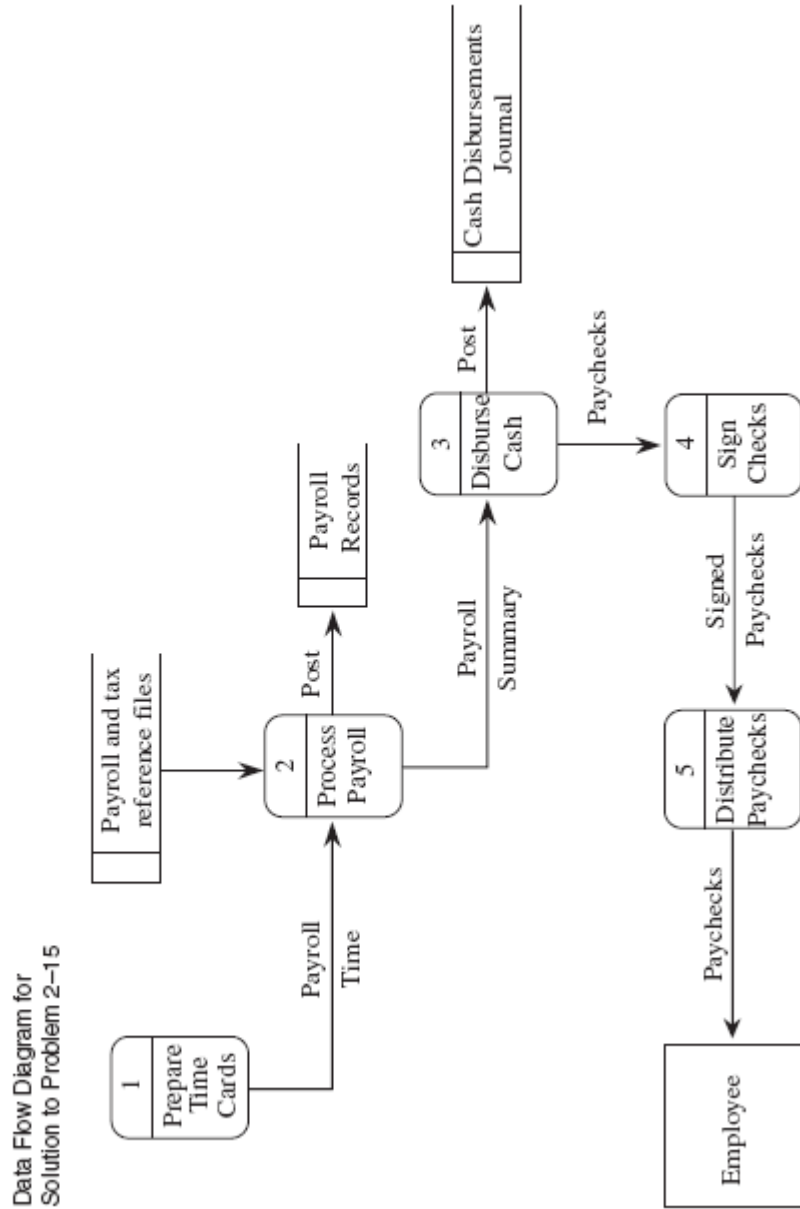
Solution to Problem 2-14  
Data Flow Diagram for Payroll



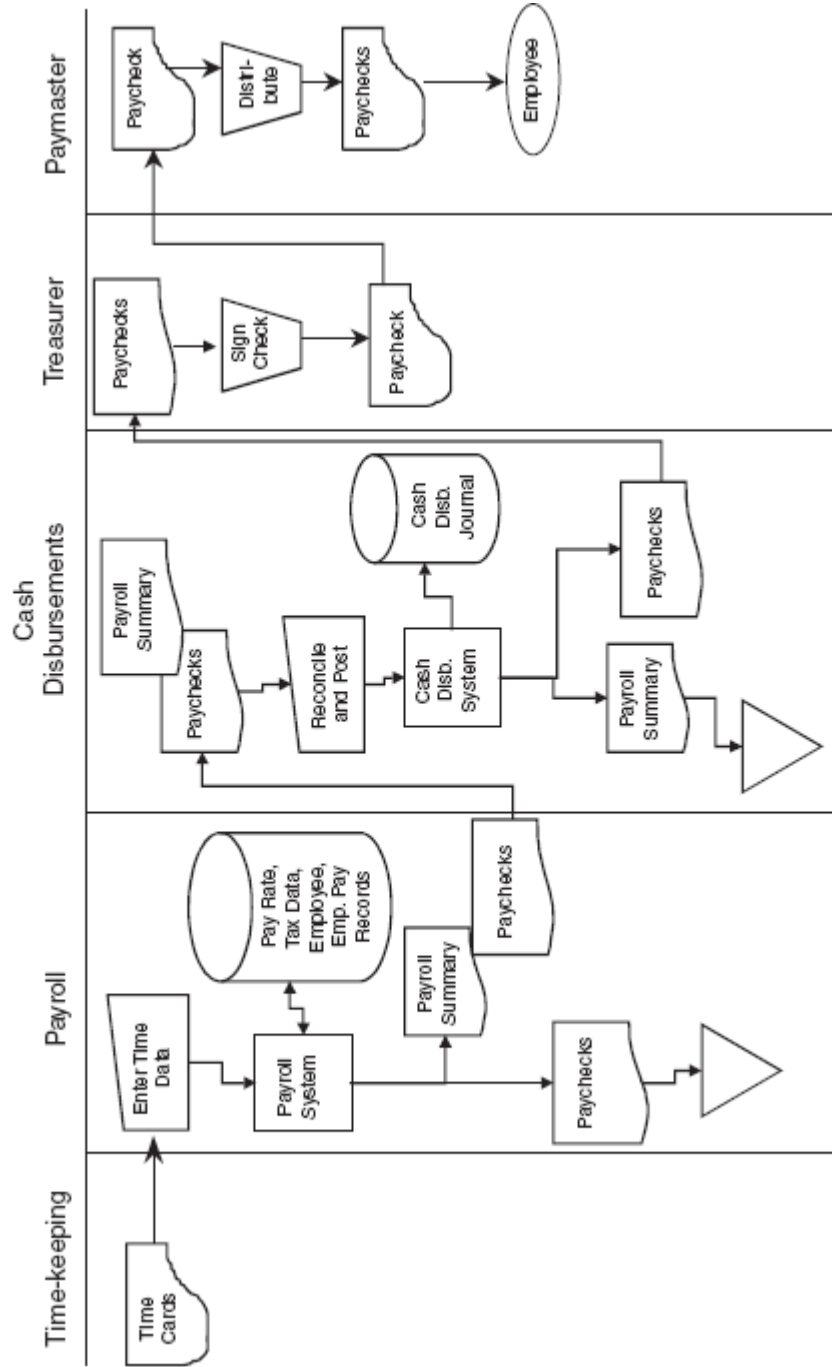
Solution to Problem 2-14  
Flowchart for Payroll



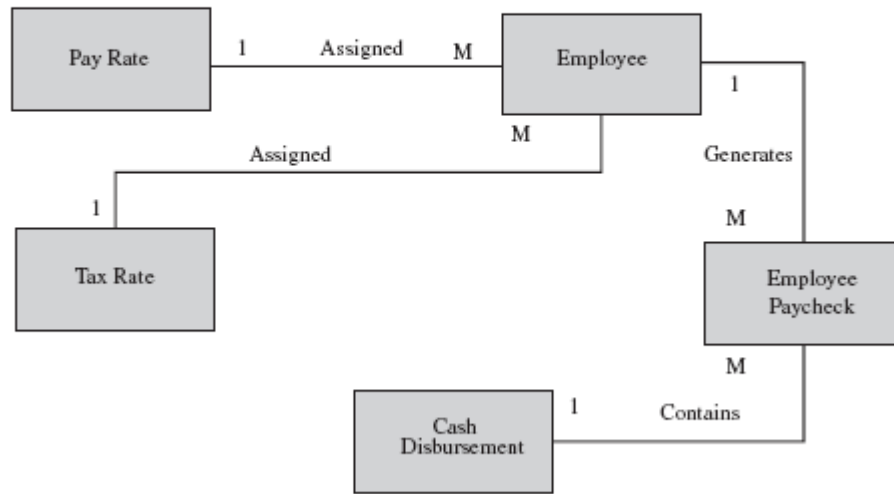
15. See the data flow diagram, ER diagram, and flowchart on the following pages.



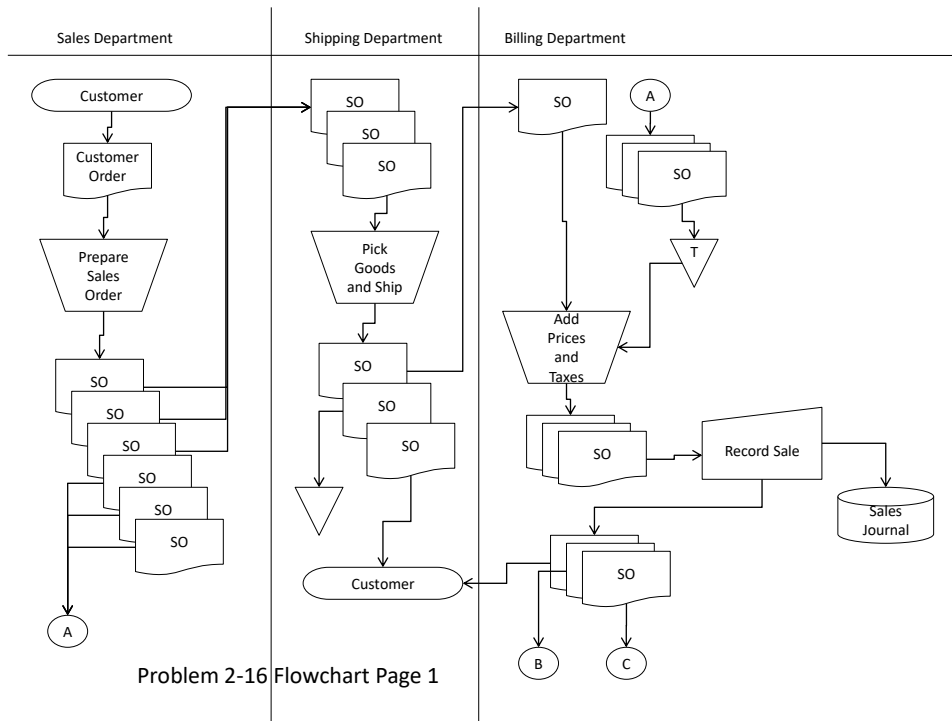
Solution to Problem 2-15  
Flowchart for Computer Payroll System

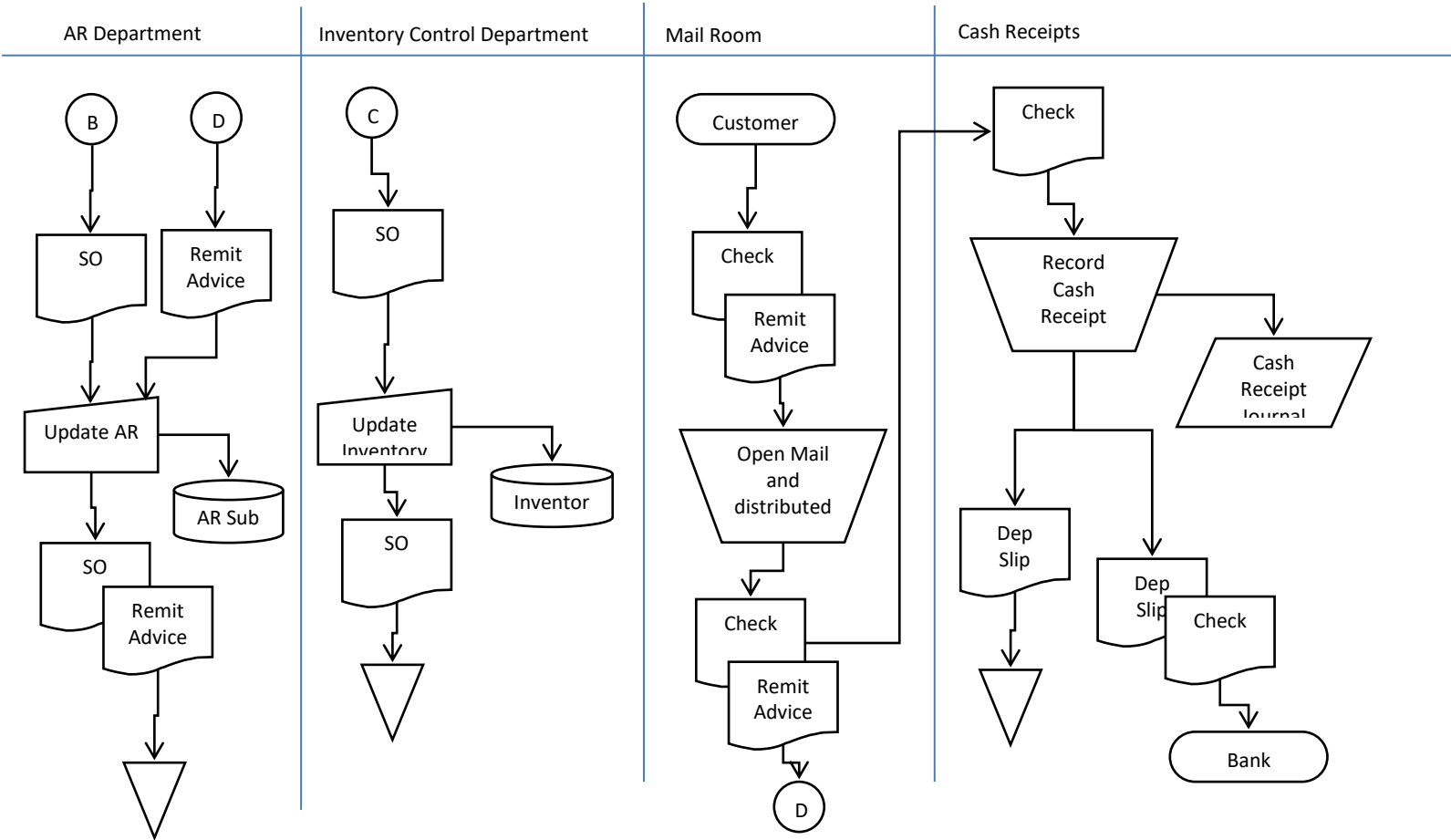




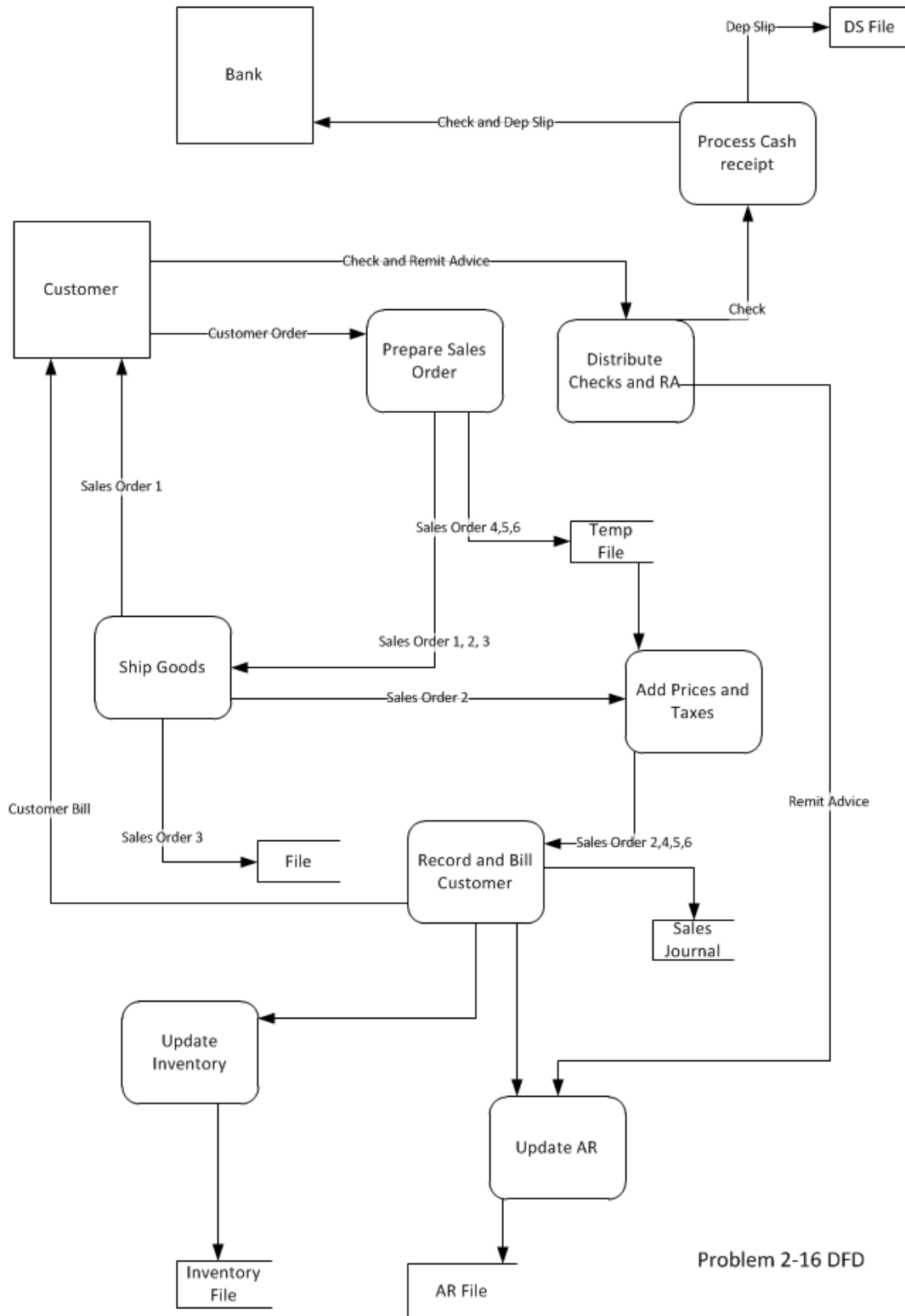


16.



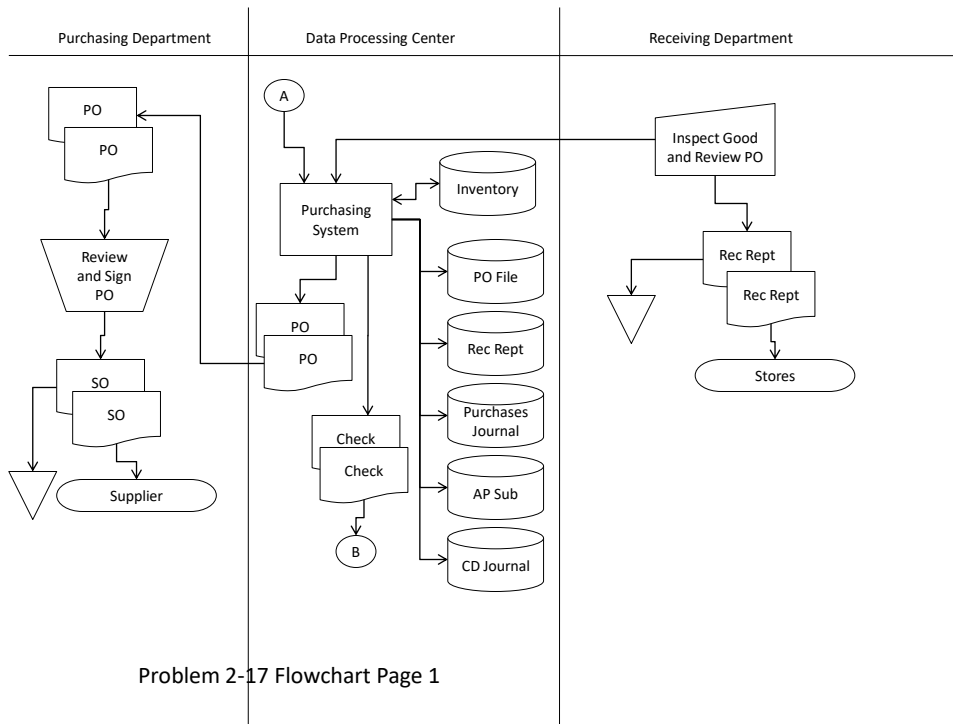


Problem 2-16 Flowchart Page 2

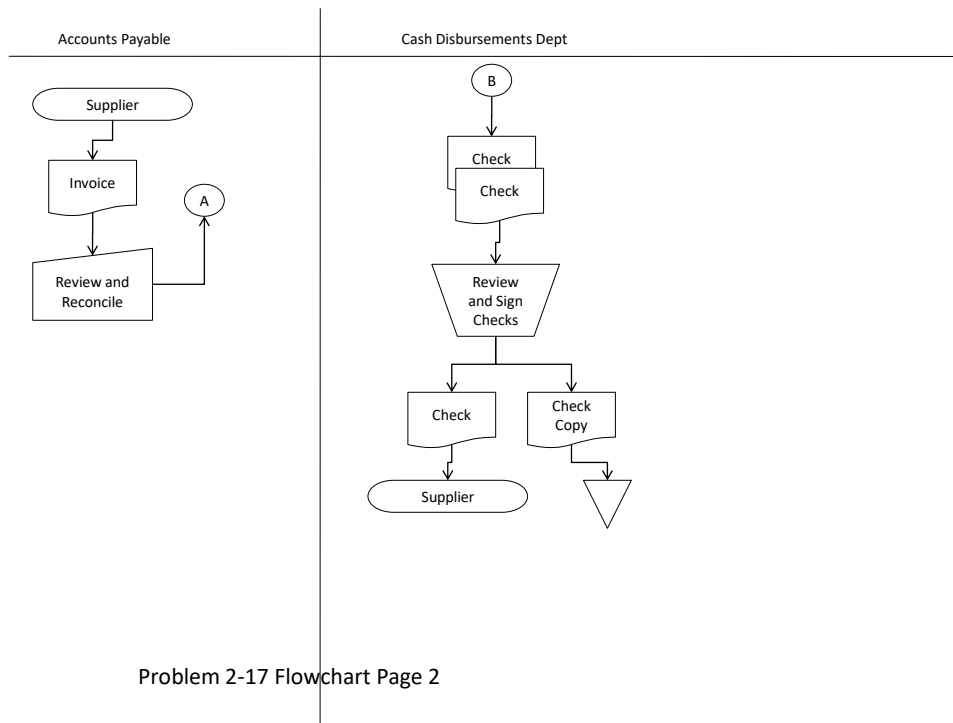


Problem 2-16 DFD

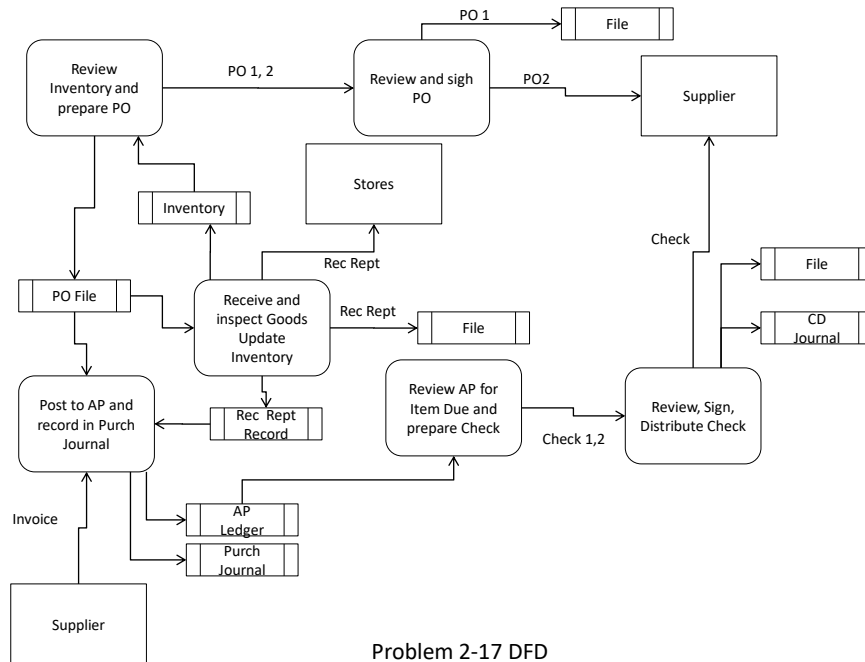
17.



Problem 2-17 Flowchart Page 1



Problem 2-17 Flowchart Page 2



- 18. 101.0 Cash
- 102.0 Accounts Receivable
- 103.0 Office Supplies Inventory
- 104.0 Prepaid Insurance
- 105.0 Inventory
- 121.0 Investments in Marketable Securities
- 131.0 Delivery Truck
- 131.5 Accumulated Depreciation – Delivery Truck
- 132.0 Equipment
- 132.5 Accumulated Depreciation – Equipment
- 133.0 Furniture and Fixtures
- 133.5 Accumulated Depreciation – Furniture and Fixtures
- 134.0 Building

134.5	Accumulated Depreciation – Building
135.0	Land
201.0	Accounts Payable
202.0	Wages Payable
203.0	Taxes Payable
221.0	Notes Payable (Long-term)
222.0	Bonds Payable
301.0	Common Stock
302.0	Paid in Capital in Excess of Par
311.0	Treasury Stock
390.0	Retained Earnings
401.0	Sales
401.5	Sales Returns and Allowances
420.0	Dividend Income
501.0	Cost of Goods Sold
501.0	Wages Expense
521.0	Utility Expense
522.0	Office Supplies Expense
531.0	Insurance Expense
541.0	Depreciation Expense
551.0	Advertising Expense
561.0	Fuel Expense
571.0	Interest Expense

19. The following scheme uses group codes with alphabetic and numeric data since they can be used to categorize information in a hierarchical form.

<u>Warehouse</u>	<u>Aisle</u>	<u>Side of Aisle</u>	<u>Shelf</u>	<u>Bin</u>
1	C	L	5	08

Thus, code 1CL08 represents the above. 2AR415 represents inventory in warehouse #2, aisle A, right side of aisle, shelf 4, bin #15.

- 21 a. indexed sequential or indexed random; least optimal: sequential
- b. indexed random or hashing; least optimal: sequential
- c. sequential; least optimal: indexed random
- d. sequential or pointer; least optimal; indexed random
- e. indexed random or hashing; least optimal: sequential
- f. indexed random or hashing; least optimal: sequential
- g. indexed random; least optimal: hashing

- 22 a. A sequential file could be used, but with only eight updates per month, roughly 1/8 of the files will be updated each run. That means for each run the other 7/8 of the file must be read and rewritten. Random access will aid the customer inquiry response time. A hierarchical database would be appropriate since this is a one-to-one relationship—each address has one resident in charge of utilities.
- b. Random access for customer balances and payment information is crucial. A network or relational database is necessary since this is a many-to-many relationship: many purchases per customer, many merchants per customer, many customers per merchants.
- c. Random access will be necessary for flight inquiries and updates throughout the day. A navigational database would be appropriate. Only one direction needs to be investigated. Most customers start with a departure city and then flights to the destination city can be investigated. Many different destinations will exist for a given departure city. Rarely will a customer wish to book a flight based on a destination where they do not know from which city they will depart.
- d. A random access storage device is necessary to access the students' records quickly when they check out books. A network or relational database will be necessary since the data should be bidirectional. An investigation may need to be conducted to determine what books a student has checked out or an investigation may need to be conducted regarding



who has a certain book checked out that has been recalled.

23.  $9997/3=3332.333333333333$

$9997/2307=4.333333333333$

$9997/39=256.333333333333$

These numbers are identical with respect to location. The record with key=3 will be stored in cylinder 33, surface 33, record number 3333.

The record with key=2307 will be randomly stored elsewhere and a pointer will be attached from the record with key=3 to the location of the record with key=2307. The record with key=39 will be stored at yet another random location and another pointer will be attached to the record with key=3 giving the location of the record with key=39.