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SYSTEMS: AN OVERVIEW

SUGGESTED ANSWERS TO

DISCUSSION QUESTIONS 1.1 The value of information is the difference between the benefits realized from using that information and the costs of producing it. Would

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THE PROBLEMS 2.1 The chart
of accounts must be tailored

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to an organization's specific needs. Discuss how the chart of accounts for the following organizations would differ from the one presented for S&S in Table 2-4.

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Relational Databases. 4.1
Explain the importance and

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advantages of databases, as well as the difference between database systems and file-based legacy systems.

1) Using a file-oriented approach to data and information, data is maintained in A) a

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centralized database.

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Answer: Revenue cycle -
deliver inventory to
customers and collect cash.

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Expenditure cycle – receive goods and services from vendors and pay cash. Human resources cycle – track hours worked by employees and record withholding data.
Concept: Transaction processing Objective:

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Learning Objective 1

Difficulty: Easy AACSB:

Analytical Thinking

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10) Inventory information is

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provided in real time by a firm's accounting information system. The accuracy of this information is questionable, however, since the production manager often reports stock outs of components that the system

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indicates are in stock.

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Paul John Steinbart is a
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University where he teaches graduate courses on information security and an undergraduate course on accounting information systems. His research interests include issues concerning the usability of

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Control and Accounting

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Information Systems 1) What is one reason why AIS threats are increasing? A) LANs and client/server systems are easier to control than centralized, mainframe systems. B) Many companies do not realize

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that data security is crucial to their survival.

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THE PROBLEMS 2.1 The chart of accounts must be tailored to an organization's specific needs. Discuss how the chart of accounts for the following organizations would differ from the one Solution Manual for

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Computer Fraud and Abuse

Techniques 6.1 Compare and

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contrast computer attack and abuse tactics. 1) _____ consists of the unauthorized copying of company data.

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