

Question 1

The EOQ approach to managing inventory has been gaining popularity in recent years.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914981>

Question 2

Restricting access to the approved supplier list can

- help reduce the risk of fraudulent disbursements.
- cause purchase order approval delays.
- eliminate the risk of duplicate payment.
- improve the efficiency of the expenditure cycle.

Answer: <https://biology-forums.com/index.php?topic=1914996>

Question 3

According to the ERM model, _____ help the company address all applicable laws and regulations.

- compliance objectives
- operations objectives
- reporting objectives
- strategic objectives

Answer: <https://biology-forums.com/index.php?topic=1914749>

Question 4

Identify the behavioral problem below that arises due to users receiving an insufficient explanation of why a system must be changed.

- Communication.
- Natural resistance to change.
- The manner in which the change is introduced.
- Top management support of change.

Answer: <https://biology-forums.com/index.php?topic=1915227>

Question 5

If a firm does not use an ERP, the best way to mitigate the risk of the destruction of master data is to

- implement backup and disaster recovery procedures.
- use an ERP.
- proper segregation of duties.
- use multiple master data files.

Answer: <https://biology-forums.com/index.php?topic=1914935>

Question 6

Undetected data transmission errors are an example of a(n) _____ threat.

- natural and political disasters
- software errors and equipment malfunctions
- unintentional acts
- intentional acts (computer crimes)

Answer: <https://biology-forums.com/index.php?topic=1914627>

Question 7

What of the below is the most time-consuming activity in the physical design stage of the systems development life cycle (SDLC)?

- Controls design.
- Input design.
- Output design.
- Program design.

Answer: <https://biology-forums.com/index.php?topic=1915321>

Question 8

Which of the following is not a control procedure for preventing inadvertent programming errors?

- Review software license agreements.
- Test new programs, including user acceptance testing.

- Purchase hardware only from management approved vendors.
 - Require management approval of programming specifications.
- Answer: <https://biology-forums.com/index.php?topic=1914907>

Question 9

- Expanding a firm's operations to include a manufacturing facility overseas will
- reduce inherent risk.
 - reduce control risk.
 - increase inherent risk.
 - increase control risk.
- Answer: <https://biology-forums.com/index.php?topic=1914899>

Question 10

- Discuss the most important control for protecting confidentiality.
- Answer: <https://biology-forums.com/index.php?topic=1914848>

Question 11

- It is important that _____ for data storage purposes.
- all data is in compatible format
 - there is easy access to the system
 - a printout of the data dictionary is available
 - copies of necessary reports are available
- Answer: <https://biology-forums.com/index.php?topic=1915316>

Question 12

- Duplicate checking of calculations and preparing bank reconciliations and monthly trial balances are examples of what type of control?
- Preventive control
 - Detective control
 - Corrective control
 - Authorization control
- Answer: <https://biology-forums.com/index.php?topic=1914721>

Question 13

- Why is computer fraud often much more difficult to detect than other types of fraud?
- Because fraud can be committed in only seconds, leaving little-to-no evidence.
 - Because most perpetrators do not spend their illegal income immediately, concealing key evidence.
 - Because most computer criminals are older and more cunning than perpetrators of other types of fraud.
 - Because perpetrators usually only steal immaterial amounts of money at a time, requiring a long period of time to pass before discovery
- Answer: <https://biology-forums.com/index.php?topic=1914651>

Question 14

- Identify the statement below which is not a useful control procedure regarding access to system outputs.
- Restricting access to rooms with printers.
 - Coding reports to reflect their importance.
 - Allowing visitors to move through the building without supervision.
 - Requiring employees to log out of applications when leaving their desk.
- Answer: <https://biology-forums.com/index.php?topic=1914806>

Question 15

- Assume that you are looking at a REA diagram that depicts only one event. Which of the following must be on the REA diagram?
- An external agent.
 - An internal agent.
 - both An external agent and An internal agent
 - neither An external agent nor An internal agent
- Answer: <https://biology-forums.com/index.php?topic=1915113>

Question 16

- What is the minimum number of agents that must participate in each REA event?
- 0

- 2
- 1
- 3

Answer: <https://biology-forums.com/index.php?topic=1915112>

Question 17

When the human resources manager wants to add a new employee to the sales department, the manager would use which language?

- Data Manipulation Language
- Data Query Language
- Data Report Language
- Data Definition Language

Answer: <https://biology-forums.com/index.php?topic=1914588>

Question 18

Executable code that attaches itself to software, replicates itself, and spreads to other systems or files. When triggered, it makes unauthorized alterations to the way a system operates, which is called a

- virus.
- logic bomb.
- trap door.
- data diddle.

Answer: <https://biology-forums.com/index.php?topic=1914707>

Question 19

Shortly after a new automated quality assurance system was deployed, a firm's production output dropped by five percent. The shift manager blamed the new system, declaring that "after we laid off staff, nothing went as fast." This is an example of dealing with change by

- deterrence.
- projection.
- avoidance.
- aggression.

Answer: <https://biology-forums.com/index.php?topic=1915231>

Question 20

Checking the quantity of inventory available before accepting a sales order is a good practice for all of the reasons except to

- determine which items may need to be back ordered.
- verify the accuracy of the perpetual inventory records.
- inform the customer about availability and delivery times.
- update inventory records to reduce the quantity available by the number of items ordered.

Answer: <https://biology-forums.com/index.php?topic=1914950>

Question 21

Basic segregation of duties requires the credit manager reports to the _____ and the treasurer report to the _____.

- treasurer; controller
- treasurer; vice president of finance
- controller; vice president of finance
- marketing manager; vice president of finance

Answer: <https://biology-forums.com/index.php?topic=1914949>

Question 22

Mary Lamb is an insurance sales representative. Her company has provided her with a laptop computer that uses wireless connectivity to access the accounting information system from virtually anywhere in the country. She, and other sales reps, have access to view customer and insurance product information. All sales reps also have access that allows them to enter and cancel customer orders. The permissions for Mary define a _____ in the company's database management system.

- conceptual-level schema
- subschema
- data dictionary
- physical view

Answer: <https://biology-forums.com/index.php?topic=1914591>

Question 23

Security is a technology issue and not just a management issue.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914794>

Question 24

The project development committee for Photomat Incorporated is discussing output design alternatives for a new, organization-wide accounting information system. There is a heated debate among the team regarding which departments should be given the quarterly sales report. Mark prefers that only management and accounting receive the report, while Jan prefers that management, accounting, and the sales departments receive the report. What output design consideration is the team debating?

- Use.
- Medium.
- Format.
- Location.

Answer: <https://biology-forums.com/index.php?topic=1915329>

Question 25

Identify the notation often used to represent cardinality information.

- Dotted lines.
- Greek characters.
- Crow's feet.
- Color coding.

Answer: <https://biology-forums.com/index.php?topic=1915114>

Question 26

A neural network is a software program that has

- the ability to read text.
- the ability to learn.
- the capability to extract information from an individual's brain.
- the capability to inject information into an individual's brain.

Answer: <https://biology-forums.com/index.php?topic=1914783>

Question 27

In the data flow diagram below, a customer order must be approved before the company checks to make sure the inventory is available.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914556>

Question 28

Identify the company below that CAATS would likely provide the most value.

- A local car dealership.
- A local floral shop.
- A large grocery store that uses an ERP system.
- A medium-sized restaurant chain with restaurants in many cities.

Answer: <https://biology-forums.com/index.php?topic=1914925>

Question 29

It is not as efficient to enter data on paper, then enter the data into the system compared to requiring users to enter data directly into the system without using a paper source document.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915331>

Question 30

Approximately what percentage of software development projects were over budget?

- 70%
- 30%
- 66%
- 54%

Answer: <https://biology-forums.com/index.php?topic=1915198>

Question 31

Which of the following controls can minimize the threat of incomplete/inaccurate orders?

- Separation of billing and shipping functions.
- Use of cash registers.
- Bar-code and RFID technology.
- Restriction of access to master data.

Answer: <https://biology-forums.com/index.php?topic=1914939>

Question 32

_____ is a system test that determines whether a program is operating as designed.

- An acceptance test
- A debugging test
- A test data processing
- A walk-through

Answer: <https://biology-forums.com/index.php?topic=1915334>

Question 33

RFPs for exact hardware and software specifications have higher total costs and require more time to prepare and evaluate.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915264>

Question 34

To control for risks associated with the threat of inventory loss, who should have primary responsibility for work-in-process inventories?

- a factory supervisor
- the inventory stores department
- purchasing
- the receiving department

Answer: <https://biology-forums.com/index.php?topic=1915007>

Question 35

What is the main reason a list of potential alternative suppliers be maintained?

- in case the primary supplier is out of stock
- so the firm can sample different suppliers
- in case the primary supplier is more expensive
- to segregate purchasing suppliers

Answer: <https://biology-forums.com/index.php?topic=1914991>

Question 36

Special software packages called _____ can help an organization manage customer service.

- EDI systems
- CRM systems
- POS systems
- VMI systems

Answer: <https://biology-forums.com/index.php?topic=1914951>

Question 37

Steganography malware uses encryption to increase its effectiveness.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914718>

Question 38

You are assisting a manager from your company's headquarters in New York. The manager needs to interact online in real time with one of your company's affiliate overseas. The manager wants to make sure that her communications with the overseas affiliate won't be intercepted. What should you suggest to the manager?

- A virtual private network connection.
- A multifactor authentication network connection.

- A private cloud network connection.
- An asymmetric encryption system with digital signatures connection.

Answer: <https://biology-forums.com/index.php?topic=1914870>

Question 39

An auditor might use _____ to convert data from several sources into a single common format.

- Windows Media Converter
- concurrent audit technique
- computer assisted audit techniques software
- Adobe Professional

Answer: <https://biology-forums.com/index.php?topic=1914921>

Question 40

The first step in a risk-based audit approach is to

- evaluate the control procedures.
- determine the threats facing the AIS.
- identify the control procedures that should be in place.
- evaluate weaknesses to determine their effect on the audit procedures.

Answer: <https://biology-forums.com/index.php?topic=1914898>

Question 41

How can CAD software help improve the efficiency and effectiveness of the product design process?

- It can eliminate the costs associated with creating and destroying physical prototypes.
- It can simulate how new products will be manufactured.
- It can store all the data associated with all products.
- All of these

Answer: <https://biology-forums.com/index.php?topic=1915009>

Question 42

In creating an entity-relationship diagram, _____ is anything about which an organization wants to collect and store information.

- a data model
- an entity
- a schema
- a tuple

Answer: <https://biology-forums.com/index.php?topic=1915102>

Question 43

Identify the element below that is not an objective of the output design phase of the physical systems design stage of the SDLC.

- Determining the nature of reports.
- Determining the timing of reports.
- Determining the content of reports.
- Determining the cost of reports.

Answer: <https://biology-forums.com/index.php?topic=1915327>

Question 44

Which of the following controls design considerations will help ensure that all customer inquiries are answered in real-time?

- Security.
- Authorization.
- Accuracy.
- Integrity.

Answer: <https://biology-forums.com/index.php?topic=1915320>

Question 45

A software development methodology where a team works together in an intense but relatively short iterative and incremental scrum process to reach a common development goal, with team members meeting daily in face-to-face communication, until development is concluded is called

- agile development.
- scrum methodology.
- scrum development.
- user stories.

Answer: <https://biology-forums.com/index.php?topic=1915302>

Question 46

Due to a power outage, the sales clerk manually prepares a sale receipt to her customer. Which one of the following diagrams represents this activity?

-
-
-
-

Answer: <https://biology-forums.com/index.php?topic=1914572>

Question 47

When the human resources manager wants to build a data dictionary, the manager would use which language?

- Data Manipulation Language
- Data Query Language
- Data Report Language
- Data Definition Language

Answer: <https://biology-forums.com/index.php?topic=1914589>

Question 48

A process that embraces customers frequently changing their minds about what they need or want and with the focus on flexibility, responding to new requirements, adapting to evolving changes in technology, and quickly delivering a system the customer can evaluate is called

- agile development.
- scrum methodology.
- scrum development.
- user stories.

Answer: <https://biology-forums.com/index.php?topic=1915303>

Question 49

With regards to systems availability, deploying and using multiple components provides an AIS with

- fault tolerance.
- cost savings.
- enhanced processing speed.
- maximum sales.

Answer: <https://biology-forums.com/index.php?topic=1914875>

Question 50

All of the following are ERP vendors except

- Dell.
- SAP.
- Oracle.
- Microsoft.

Answer: <https://biology-forums.com/index.php?topic=1914545>

Question 51

Gulshan Parvana operates a machine shop in Istanbul, Turkey. She places bids on small projects in the metropolitan area. Which of the following is most likely to be a cost driver that should be considered when determining how to allocate utility costs?

- number of projects completed
- number of units produced
- number of labor hours
- sales revenue

Answer: <https://biology-forums.com/index.php?topic=1915029>

Question 52

The Trust Services Framework reliability principle that states personal information should be protected from unauthorized disclosure is known as

- availability.
- security.
- privacy.
- integrity.

Answer: <https://biology-forums.com/index.php?topic=1914790>

Question 53

In which entity would an item's actual cost information most likely be maintained?

- Inventory entity.
- Order_Inventory entity.
- Inventory-Order_Inventory entity.
- Cost entity.

Answer: <https://biology-forums.com/index.php?topic=1915169>

Question 54

Experts estimate that, on average, the costs associated with replacing an employee are about _____ the employee's annual salary.

- 0.5 time
- 1 time
- 1.5 times
- 2 times

Answer: <https://biology-forums.com/index.php?topic=1915037>

Question 55

Which of the following are used to document entries made to update the general ledger?

- general journal
- subsidiary journal
- subsidiary ledgers
- journal vouchers

Answer: <https://biology-forums.com/index.php?topic=1915071>

Question 56

_____ is a form of user resistance where data are erroneously entered into a system.

- Acceptance
- Aggression
- Avoidance
- Aggravation

Answer: <https://biology-forums.com/index.php?topic=1915224>

Question 57

The Gwallter Reece Chihuahua Sweater Co. (GRCCo) was established in 2013. It recently signed a large contract with PetCo pet stores. GRCCo will be required to track and forecast sweater sales. The technology that is used for communication between GRCCo and PetCo is

- electronic data interchange.
- vendor-managed inventory.
- sales force automation.
- optical character recognition.

Answer: <https://biology-forums.com/index.php?topic=1914968>

Question 58

The correct label for Shape 3 in the flowchart below is

- Purchase Order 1.
- Purchase Requisition 1.
- Receiving Report 1.
- 4.

Answer: <https://biology-forums.com/index.php?topic=1914563>

Question 59

The legitimacy of customer orders is established by _____ in paper-based customer orders.

- the customer's signature
- the customer's pin number
- the customer's verbal authorization
- prior experience with the customer

Answer: <https://biology-forums.com/index.php?topic=1914945>

Question 60

Which of the statements below is false with regards to creating database tables from an REA diagram?

- M:N relationships must be implemented as separate tables.
- 1:N relationships are implemented with the primary key of the 1 side becoming a foreign key on the N side.
- 1:1 relationships are implemented with the primary key of either entity included as a foreign key in the table representing the other entity.
- All of these are true.

Answer: <https://biology-forums.com/index.php?topic=1915147>

Question 61

Identify the firm below where employees' knowledge is likely to be more valuable than the value of a company's tangible assets.

- An international airline company.
- A law firm.
- An automobile manufacturer.
- A grocery store.

Answer: <https://biology-forums.com/index.php?topic=1915050>

Question 62

Helping employees understand entity goals and objectives and then holding them accountable for achieving them are all related to which aspect of internal environment?

- Organizational structure.
- Methods of assigning authority and responsibility.
- Management philosophy and operating style.
- Commitment to competence.

Answer: <https://biology-forums.com/index.php?topic=1914747>

Question 63

The two most common types of fraud impacting financial statements are

- corruption and fraudulent financial reporting.
- misappropriation of assets and embezzlement.
- fraudulent financial reporting and e-commerce fraud.
- fraudulent financial reporting and misappropriation of assets.

Answer: <https://biology-forums.com/index.php?topic=1914637>

Question 64

Loreen Tina is the chief lawyer for Tamara Incorporated. The CEO of Tamara Incorporated asks Loreen whether the company should periodically delete all company e-mail. If Loreen is well-versed in AIS best practices, she would mostly likely respond,

- Yes, if we are ever sued, the other attorney will not be able to comb through our e-mail for evidence.
- Yes, since e-mail requires a lot of storage space, deleting it periodically will reduce the amount of information we need to store.
- No, deleting an organization's e-mail is against the law.
- No, if we are ever sued we will not be able to draw upon our e-mail records to defend ourselves.

Answer: <https://biology-forums.com/index.php?topic=1914885>

Question 65

What is image processing technology and how can it help companies improve the efficiency and effectiveness of managing their customer accounts?

Answer: <https://biology-forums.com/index.php?topic=1914961>

Question 66

A wireless network with the same name as another wireless access point is referred to as

- sniffers.
- zombies.
- botsquats.
- evil twins.

Answer: <https://biology-forums.com/index.php?topic=1914688>

Question 67

Identify a key feature associated with materials requirements planning.

- determining economic order quantity for all materials
- minimizing or eliminating carrying and stockout costs
- determining the optimal reorder points for all materials
- reducing required inventory levels by scheduling production, rather than estimating needs

Answer: <https://biology-forums.com/index.php?topic=1915013>

Question 68

Business process management (BPM) evolved from business process reengineering (BPR) because BPR had such a high success rate that firms wanted to expand it to cover all aspects of a firm's business process operations.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915291>

Question 69

Identify the notation below that is not used to represent cardinality information.

- UML.
- (Min, Max).
- DFD.
- Maximums only.

Answer: <https://biology-forums.com/index.php?topic=1915118>

Question 70

Organizations are infrequently the target of deliberate attacks.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914803>

Question 71

Which of the following elements found in a traditional AIS system are not represented as entities in an REA relational database, but rather must be retrieved through the use of queries?

- accounts receivable
- the general ledger
- accounts payable
- All of these

Answer: <https://biology-forums.com/index.php?topic=1915160>

Question 72

The document that lists each employee's gross pay, payroll deductions, and net pay in a multicolumn format is called

- an employee earnings statement.
- the payroll register.
- a deduction register.
- an employee time sheet summary.

Answer: <https://biology-forums.com/index.php?topic=1915041>

Question 73

Describe the difference between update anomaly, insert anomaly, and delete anomaly. Provide an example for each of the anomaly.

Answer: <https://biology-forums.com/index.php?topic=1914602>

Question 74

The management at Barks-a-Million is considering a new inventory control system. The current system is inadequate because it frequently causes stockouts that interrupt production and lead to excess stock of other materials — resulting in markdowns and high carrying costs. The new system will focus on ensuring that these costs are minimized. The new inventory control system will likely employ

- a reorder point.
- a just-in-time inventory system.
- the economic order quantity.
- materials requirements planning.

Answer: <https://biology-forums.com/index.php?topic=1914987>

Question 75

Identify the minimum cardinality of any REA diagram relationship.

- 0 or 1.
- 0 or N.
- 1 or N.
- None of these.

Answer: <https://biology-forums.com/index.php?topic=1915125>

Question 76

Identify the threat below that is not one of the four types of threats faced by accounting information systems.

- Natural and political disasters
- Software errors and equipment malfunctions
- Unintentional acts
- System design inefficiency

Answer: <https://biology-forums.com/index.php?topic=1914624>

Question 77

Kitchen World is changing its inventory system from a file-oriented system to a relational database system. Identify and design at least three tables that would be needed to capture data for Kitchen World's inventory. Each table should include a primary key, three non-key attributes, and foreign keys as necessary. Make up data values for two records within each table.

Answer: <https://biology-forums.com/index.php?topic=1914611>

Question 78

Which type of control prevents, detects, and corrects transaction errors and fraud?

- general
- application
- detective
- preventive

Answer: <https://biology-forums.com/index.php?topic=1914727>

Question 79

Explain the various computer fraud classifications using the data processing model. Provide an example for each computer fraud classification.

Answer: <https://biology-forums.com/index.php?topic=1914658>

Question 80

_____ includes carefully monitoring system performance and user satisfaction to determine the need for making system enhancements and modifications.

- Operation and maintenance
- Conceptual design
- Physical design
- Implementation and conversion

Answer: <https://biology-forums.com/index.php?topic=1915096>

Question 81

The correct label for Shape 2 in the flowchart below is

- 1
- Purchase Requisition 1
- Receiving Report 1
- 2

Answer: <https://biology-forums.com/index.php?topic=1914562>

Question 82

Why do many computer fraud cases go unreported and unprosecuted?

- Many companies believe the adverse publicity would result in copycat fraud and a loss of customer confidence, which could cost more than the fraud itself.
- It is difficult to calculate total losses when information is stolen, websites are defaced, and viruses shut down entire computer systems.
- Because of lack of funding and skilled staff, law enforcement investigates only 1 in 15 computer crimes.
- All of these

Answer: <https://biology-forums.com/index.php?topic=1914653>

Question 83

All of the following are reasons that implementing a new ERP may fail except

- employees may resist using the ERP system.
- ERPs can take years to fully implement.
- employees may refuse to share sensitive information with different departments.

- ERPs may require procedures and reports to be standardized across business units.

Answer: <https://biology-forums.com/index.php?topic=1914543>

Question 84

The primary key for a Purchase-Inventory table that consists of the Purchase Order Number and the Inventory Item Number, is known as a

- concatenated key.
- foreign key
- primary key.
- dual key.

Answer: <https://biology-forums.com/index.php?topic=1915141>

Question 85

A description of something a user wants to include in the system written by the product owner is called

- agile development.
- scrum methodology.
- scrum development.
- user stories.

Answer: <https://biology-forums.com/index.php?topic=1915304>

Question 86

An attribute in a table that serves as a unique identifier in another table and is used to link the two tables is a

- foreign key.
- primary key.
- relational key.
- linkage key.

Answer: <https://biology-forums.com/index.php?topic=1914594>

Question 87

Why does COBIT5 DSS-05.06 stress the importance of restricting physical access to network printers?

- because hackers can use them to print out sensitive information
- because hackers often hide inside large network printers until night
- because document images are often stored on network printers
- because network printers are easier to hack into than computers

Answer: <https://biology-forums.com/index.php?topic=1914821>

Question 88

A laptop computer belonging to the Novak group was stolen from the trunk of a sales manager's car while she was attending a conference. After reporting the theft, the manager considered the implications for the company's network security and concluded there was little to worry about because

- the computer was insured against theft.
- the computer was protected by a password.
- the data stored on the computer was encrypted.
- it was unlikely that the thief would know how to access the company data stored on the computer.

Answer: <https://biology-forums.com/index.php?topic=1914869>

Question 89

Sabotage is an example of a(n) _____ threat.

- natural and political disasters
- software errors and equipment malfunctions
- unintentional acts
- intentional acts (computer crimes)

Answer: <https://biology-forums.com/index.php?topic=1914625>

Question 90

SOX suggested the fraud hotline as a mechanism for employees to report fraud and abuse.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914785>

Question 91

In an REA diagram, resource entities

- can be linked to event entities in Business Cycle A and to event entities in Business Cycle B.
- cannot be linked to event entities in Business Cycle A and to event entities in Business Cycle B.
- cannot be linked to agent entities.
- None of these

Answer: <https://biology-forums.com/index.php?topic=1915137>

Question 92

The receiving clerk at Wattana Technologies examines incoming shipments and reconciles their contents with the relevant purchase orders. A receiving report is then sent to accounts receivable and the vendor's invoice is approved for payment. Which of the following would correct control weaknesses related to these activities?

- Accounts payable should reconcile the purchase order and the receiving report.
- The invoice should be approved for payment by the shipping clerk after the purchase order and receiving report are reconciled.
- Invoices, purchase orders, and receiving reports should be reconciled by the receiving clerk.
- Controls are adequate under the current system.

Answer: <https://biology-forums.com/index.php?topic=1915002>

Question 93

Software that identifies unexecuted program code is called

- automated flowcharting programs.
- automated decision table programs.
- mapping programs.
- tracing program.

Answer: <https://biology-forums.com/index.php?topic=1914915>

Question 94

The update anomaly in non-normalized database tables

- occurs because of data redundancy.
- restricts addition of new fields or attributes.
- results in records that cannot be updated.
- is usually easily detected by users.

Answer: <https://biology-forums.com/index.php?topic=1914601>

Question 95

The _____ specifies the point at which inventory is needed.

- company inventory policies
- reorder point
- economic order quantity
- stockout point

Answer: <https://biology-forums.com/index.php?topic=1914971>

Question 96

In the Inventory table above, "Item number" is best described as

- an attribute.
- a primary key.
- a foreign key.
- an attribute, a primary key, and a foreign key

Answer: <https://biology-forums.com/index.php?topic=1914623>

Question 97

Identify the adjusting entry that is made at the end of an accounting period to reflect an exchange of cash prior to the performance of a related event is classified as a(n)

- Accrual entry.
- deferral entry.
- Closing entry.
- Correcting entry.

Answer: <https://biology-forums.com/index.php?topic=1915078>

Question 98

Applying the COBIT5 framework, planning is the responsibility of

- the CEO.
- the CFO.
- the board of directors.
- All of these

Answer: <https://biology-forums.com/index.php?topic=1914739>

Question 99

A Deloitte & Touche survey found that most chief information officers do not expect to replace their current systems with commercially available packages.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915262>

Question 100

Listening to private voice or data transmissions is called

- masquerading.
- bluebugging.
- eavesdropping.
- podslurping.

Answer: <https://biology-forums.com/index.php?topic=1914674>

Question 101

Identify the party below that is not internal to the firm.

- customer
- management
- employees
- CEO

Answer: <https://biology-forums.com/index.php?topic=1914491>

Question 102

Build Smarts is a supplier of building materials to more than 150 builders in the state of Illinois. What is the best way for Build Smarts to ensure that all sales are recorded?

- well-designed paper forms
- source data automation
- turnaround documents
- sequentially numbered sales invoices

Answer: <https://biology-forums.com/index.php?topic=1914521>

Question 103

Describe the differences between the data definition language (DDL), data manipulation language (DML), and the data query language (DQL).

Answer: <https://biology-forums.com/index.php?topic=1914587>

Question 104

Which COBIT5 management practice addresses the importance of locating and designing the data centers housing mission-critical servers and databases so as to minimize the risks associated with natural and human-caused disasters?

- DSS01.04
- DSS04.07
- DSS03.05
- DSS04.04

Answer: <https://biology-forums.com/index.php?topic=1914880>

Question 105

The principle of selecting and developing controls that might help mitigate risks to an acceptable level belongs to which of the COSO's Internal Control Model's component?

- Control environment.
- Risk assessment.
- Control activities.
- Information and communication.

Answer: <https://biology-forums.com/index.php?topic=1914744>

Question 106

Modeling of the existing system occurs during the _____ phase of systems analysis.

- information needs and system requirements
- feasibility study
- initial investigation
- systems survey

Answer: <https://biology-forums.com/index.php?topic=1915235>

Question 107

Which of the statements below is false with regards to the tables for M:N relationships?

- Non-key attributes may be included.
- Multiple attribute primary keys are used.
- Single attribute primary keys may be used.
- Concatenated keys are used.

Answer: <https://biology-forums.com/index.php?topic=1915146>

Question 108

According to the ERM model, _____ help to ensure the accuracy, completeness and reliability of internal and external company reports.

- compliance objectives
- operations objectives
- reporting objectives
- strategic objectives

Answer: <https://biology-forums.com/index.php?topic=1914752>

Question 109

The collection of employee time sheets is part of which transaction cycle?

- the revenue cycle
- the production cycle
- the human resources cycle
- the expenditure cycle

Answer: <https://biology-forums.com/index.php?topic=1914517>

Question 110

Which of the following is generally not a major source of input to a payroll system?

- Payroll rate changes.
- Time and attendance data.
- Checks to insurance and benefits providers.
- Withholdings and deduction requests from employees.

Answer: <https://biology-forums.com/index.php?topic=1915035>

Question 111

When properly deployed, accounting information systems can provide firms with a competitive advantage.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914506>

Question 112

What type of data does CAATS use to produce an auditing program?

- Archived data.
- Backup data.
- Live data.
- A copy of live data.

Answer: <https://biology-forums.com/index.php?topic=1914927>

Question 113

Street Smarts is a retailer located in Naperville, Illinois. During the peak tourist season, it has average daily cash and credit card sales in excess of \$10,000. What is the best way for Street Smarts to ensure that sales data entry is efficient and accurate?

- well-designed paper forms

- source data automation
- turnaround documents
- sequentially numbered sales invoices

Answer: <https://biology-forums.com/index.php?topic=1914520>

Question 114

Sending an unsolicited message to many people at the same time is known as

- hacking.
- spamming.
- posing.
- hijacking.

Answer: <https://biology-forums.com/index.php?topic=1914668>

Question 115

Pat Owen is chair of the National Grizzly Society, which maintains a database of all grizzly bears within the United States. One table will store the name, birth date, and other characteristics of all of the grizzly bears that have been registered. Each grizzly bear is uniquely identified by a registration number. A second table will contain data that link each grizzly bear to its male and female parents by means of their registration numbers. The primary key in the first table is

- name.
- birth date.
- the primary key in the second table.
- a foreign key in the second table.

Answer: <https://biology-forums.com/index.php?topic=1914608>

Question 116

The principle of holding individuals accountable for their internal control responsibilities in pursuit of objectives belongs to which of the COSO's Internal Control Model's component?

- Control environment.
- Risk assessment.
- Control activities.
- Information and communication.

Answer: <https://biology-forums.com/index.php?topic=1914745>

Question 117

In an REA database model, the Bill of Materials entity contains information about what?

- The raw materials used to make a finished product.
- The actual cost of the raw materials used to make a finished product.
- The vendor from whom the raw materials was purchased
- All of these.

Answer: <https://biology-forums.com/index.php?topic=1915186>

Question 118

What agency did the United States create to use cyber weapons and to defend against cyber attacks?

- U.S. Cyber Command
- Department of Network Security
- Department of Cyber Defense
- Department of Technology Strategy

Answer: <https://biology-forums.com/index.php?topic=1914629>

Question 119

Identify a useful tool for monitoring accounts receivable.

- ERP exception report
- accounts receivable aging report
- accounts receivable tolerance report
- customer credit limit report

Answer: <https://biology-forums.com/index.php?topic=1914952>

Question 120

During _____ of systems analysis, an examination is made of each development activity to define the problem to be solved.

- information needs and systems requirements

- the feasibility study
- the initial investigation
- the systems survey

Answer: <https://biology-forums.com/index.php?topic=1915234>

Question 121

_____ refers to involving users in the development, control, and deployment of information systems.

- Amateur user computing (AUC)
- Competitive intra-organization systems development approach (CIOSDA)
- End-user computing (EUC)
- Novice information systems development (NISD)

Answer: <https://biology-forums.com/index.php?topic=1915269>

Question 122

Which of the following is not a general threat to the revenue cycle?

- inaccurate master data
- loss of customers
- poor performance
- unauthorized disclosure of sensitive information

Answer: <https://biology-forums.com/index.php?topic=1914938>

Question 123

Describe the advantages and disadvantages of outsourcing.

Answer: <https://biology-forums.com/index.php?topic=1915290>

Question 124

Identify the four parts of the transaction processing cycle.

- data input, data storage, data processing, information output
- data input, data recall, data processing, information output
- data input, data recall, data transmission, information output
- data input, data recall, data transmission, data storage

Answer: <https://biology-forums.com/index.php?topic=1914511>

Question 125

REA models are usually depicted in which diagramming form?

- Entity-relationship diagrams.
- Economics-relationship diagrams.
- Entity-resource diagrams.
- Stock-flow diagrams.

Answer: <https://biology-forums.com/index.php?topic=1915110>

Question 126

The first step in developing a prototype emphasizes

- developing a good prototype into a fully functional system.
- speed and low cost rather than efficiency of operation.
- that users identify changes to be made in an iterative process.
- what output should be produced rather than how it should be produced.

Answer: <https://biology-forums.com/index.php?topic=1915296>

Question 127

Ngai Nhung is the sales manager at Hung Technologies. At lunch with the company CEO, Ngai proudly announced that he had negotiated a(n) _____ with a client that represented the customer's long-term commitment to buy components from Hung.

- purchase order
- evaluated receipt settlement
- voucher
- blanket purchase order

Answer: <https://biology-forums.com/index.php?topic=1914976>

Question 128

Which approach systems acquisition is generally costly and labor-intensive?

- Canned software.
- Custom software.
- Modified canned software.
- Turnkey software.

Answer: <https://biology-forums.com/index.php?topic=1915265>

Question 129

A purchase requisition is a common source document used to facilitate which business activity?

- customer sale
- receipt of goods
- inventory purchase
- purchase request

Answer: <https://biology-forums.com/index.php?topic=1914523>

Question 130

Identify the following item that should contribute to the efficiency of a payroll system.

- Segregation of check distribution from payroll duties.
- Prompt redeposit of unclaimed paychecks.
- Use a separate payroll bank account.
- Direct deposit of checks.

Answer: <https://biology-forums.com/index.php?topic=1915043>

Question 131

Which of the following is not a perspective reflected in the balanced scorecard?

- Customer perspective.
- Internal operations perspective.
- Financial perspective.
- Efficiency perspective.

Answer: <https://biology-forums.com/index.php?topic=1915091>

Question 132

The most important and frequently re-analyzed part of a feasibility study is the _____ aspect.

- Economic feasibility
- Operational feasibility
- Scheduling feasibility
- Technical feasibility

Answer: <https://biology-forums.com/index.php?topic=1915215>

Question 133

Who generally receives the findings and conclusions of an operational audit?

- The board of directors.
- Management.
- The external auditor.
- The IRS.

Answer: <https://biology-forums.com/index.php?topic=1914932>

Question 134

The HRM department should immediately delete records of employees who quit to prevent other employees from assuming their identities.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915046>

Question 135

Emma Kolb is a system analyst at a manufacturing company located in the Midwest. She has been asked to analyze the company's accounting information system and to recommend cost-effective improvements. After noting that the production and sales departments use database systems that are entirely separated, she recommends that they be combined. Implementation of her recommendation would benefit the company by contributing to data

- independence.
- integration.

- redundancy.
- qualifications.

Answer: <https://biology-forums.com/index.php?topic=1914579>

Question 136

Using the database depicted above, "Date" is best described as

- a primary key.
- a foreign key.
- a non-key attribute.
- an attribute.

Answer: <https://biology-forums.com/index.php?topic=1914616>

Question 137

An accounting information system requires at least one computer.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914497>

Question 138

Identify the item below that is not generally part of an implementation plan.

- Implementation tasks.
- Expected completion dates.
- Cost estimates.
- Budgeted savings.

Answer: <https://biology-forums.com/index.php?topic=1915336>

Question 139

A number that enables customers to remit payments via an ACH credit without requiring the seller to divulge detailed information about its bank account is called

- EFT.
- EFDI.
- UPC
- UPIC.

Answer: <https://biology-forums.com/index.php?topic=1914966>

Question 140

Approximately what percentage of software development projects were late?

- 70%
- 30%
- 66%
- 54%

Answer: <https://biology-forums.com/index.php?topic=1915197>

Question 141

Describe the security risks associated with virtualization and cloud computing.

Answer: <https://biology-forums.com/index.php?topic=1914834>

Question 142

Which of the following is not an information systems audit test of controls?

- Observe computer-site access procedures.
- Investigate how unauthorized access attempts are handled.
- Review logical access policies and procedures.
- Examine the results of disaster recovery plan simulations.

Answer: <https://biology-forums.com/index.php?topic=1914905>

Question 143

Identify the report below that does not have a pre-specified content and format design.

- Demand reports.

- Scheduled reports.
- Special-purpose analysis reports.
- Triggered exception reports.

Answer: <https://biology-forums.com/index.php?topic=1915315>

Question 144

_____ remains after management implements internal control(s).

- Inherent risk
- Residual risk
- Risk appetite
- Risk assessment

Answer: <https://biology-forums.com/index.php?topic=1914759>

Question 145

Auditors have the ability to change detection risk.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914894>

Question 146

The principle of identifying and assessing changes that could significantly impact the system of internal control belongs to which of the COSO's Internal Control Model's component?

- Control environment.
- Risk assessment.
- Control activities.
- Information and communication.

Answer: <https://biology-forums.com/index.php?topic=1914743>

Question 147

It is industry standard to model relationships as _____ in entity-relationship diagrams.

- rectangles
- ovals
- diamonds
- There is no industry standard.

Answer: <https://biology-forums.com/index.php?topic=1915105>

Question 148

It is impossible to encrypt information transmitted over the Internet.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914851>

Question 149

Which of the following is/are true with regards to using REA diagrams to retrieve information from a database?

- Although neither journals nor ledgers appear explicitly in an REA diagram, each can be created through appropriate queries.
- The information normally found in a journal is contained in the tables used to record data about events.
- Much of the information about an organization's assets that is traditionally recorded in ledgers is stored in resource tables in an REA-based relational database.
- All of these

Answer: <https://biology-forums.com/index.php?topic=1915156>

Question 150

An information system used by a furniture maker took 48 hours to process an order received over the internet. After upgrading the system, processing time was reduced to sixty seconds. This is an example of

- productivity gains.
- a technological change.
- an improved business process.
- better systems integration.

Answer: <https://biology-forums.com/index.php?topic=1915194>

Question 151

A consideration of whether an organization's employees will use a new or revised system represents the _____ aspect of a feasibility study.

- economic feasibility
- operational feasibility
- scheduling feasibility
- technical feasibility

Answer: <https://biology-forums.com/index.php?topic=1915219>

Question 152

Training can also reduce the risk of system downtime.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914874>

Question 153

Is it best practice for an organization to practice periodically restoring a system from its backup files?

- No, doing so might introduce errors into the system's data.
- No, doing so takes the system offline and prevents customers from being able to access the system.
- Yes, doing so verifies the procedure and backup media are working correctly.
- Yes, doing so improves the efficiency of the system.

Answer: <https://biology-forums.com/index.php?topic=1914882>

Question 154

Because many HRM / payroll master databases typically contain only descriptive information (such as which employees possess which skills), many firms have deployed _____ to more effectively leverage employees knowledge and skills.

- relational databases
- knowledge management systems
- talent management systems
- cardinality systems

Answer: <https://biology-forums.com/index.php?topic=1915049>

Question 155

Gaining control of somebody's computer without their knowledge and using it to carry out illicit activities is known as

- hacking.
- spamming.
- posing.
- hijacking.

Answer: <https://biology-forums.com/index.php?topic=1914666>

Question 156

Why might an organization find it most beneficial to involve accountants in product design?

- Because generally at least 65% of product costs are determined in the design stage and accountants can help minimize product costs
- Because accountants are generally able to improve the quality of new products
- Because involving accountants in product design boosts firm morale
- Because accountants are generally able to identify what consumers want in a new product

Answer: <https://biology-forums.com/index.php?topic=1915028>

Question 157

Which of the following is incorrect with regards to a data archive?

- Archives can be a copy of a database.
- Archives should be stored in different locations.
- Archives are usually encrypted.
- Physical and logical controls are the primary means of protecting archive files.

Answer: <https://biology-forums.com/index.php?topic=1914884>

Question 158

Using the database depicted above, "Unit Price" is best described as

- an attribute.
- a primary key.
- a foreign key.
- an attribute, a primary key, and a foreign key

Answer: <https://biology-forums.com/index.php?topic=1914620>

Question 159

An employee receives a reimbursement check prepared in the company's disbursement process. Which one of the following diagrams represents this activity?

-
-
-
-

Answer: <https://biology-forums.com/index.php?topic=1914571>

Question 160

Ideally, inventory purchases occur in response to _____ in a JIT inventory system.

- customer demand
- optimal demand
- forecast demand
- supplier demand

Answer: <https://biology-forums.com/index.php?topic=1914983>

Question 161

The document that shows the items stored in a file, including the order and length of the data fields and the type of data stored is called

- a data layout.
- a logical layout.
- a physical layout.
- a record layout.

Answer: <https://biology-forums.com/index.php?topic=1914585>

Question 162

A properly configured enterprise resource planning (ERP) system uses a decentralized database to share information across business processes and coordinate activities.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914539>

Question 163

Under the EOQ inventory approach, carrying costs are usually ignored for low-cost/low-usage items.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914980>

Question 164

Which type of graph is the most commonly used to display trends in financial data?

- Pie chart.
- Scatterplot chart.
- Bar chart.
- Stochastic chart.

Answer: <https://biology-forums.com/index.php?topic=1915093>

Question 165

When a request for proposal (RFP) is solicited based on _____, total costs are usually lower and less time is required for vendor preparation and company evaluation.

- specific equipment needs
- general software needs
- exact hardware and software specifications
- system efficiency

Answer: <https://biology-forums.com/index.php?topic=1915250>

Question 166

At a minimum, a switch to IFRS from GAAP will affect companies' accounting information system by

- requiring companies to increase the processing power of their existing accounting information systems.
- requiring IT departments to hire programmers that are fluent in languages besides English.
- requiring the creation of additional fields in research and development (R&D) records to capture information about the stage of research and development that costs are incurred in.
- requiring firms to completely redesign their existing accounting information systems because current systems are not compatible with IFRS accounting principles.

Answer: <https://biology-forums.com/index.php?topic=1915084>

Question 167

Hiring decisions at Maarja's Razors are made by Maimu Maarja, the Director of Human Resources. Pay rates are approved by the Vice President for Operations. At the end of each pay period, supervisors submit time cards to Kasheena, who prepares paycheck requisitions. Paychecks are then distributed through the company's mail room. This represents a(n) _____ segregation of duties.

- partial
- effective
- ineffective
- limited

Answer: <https://biology-forums.com/index.php?topic=1914773>

Question 168

The VP of Manufacturing at Roshanak Incorporated wants to buy a new die cast machine for production. The die cast machine is expected to cost around \$1,000,000. Which document will most likely be used to solicit bids from suppliers?

- RFP
- eVoice
- RFJ
- RFB

Answer: <https://biology-forums.com/index.php?topic=1915018>

Question 169

A report is generated from data stored on a hard drive. Which one of the following diagrams represents this activity?

-
-
-
-

Answer: <https://biology-forums.com/index.php?topic=1914570>

Question 170

Professional employer organizations (PEOs) are especially attractive to small and mid-sized businesses for all of the following reasons except

- reduced costs.
- wider range of benefits.
- freeing up computer resources.
- improved service quality.

Answer: <https://biology-forums.com/index.php?topic=1915067>

Question 171

What type of conversion changes the old system to a new one by operating both systems simultaneously until the organization is confident the new system is functioning correctly?

- Direct conversion.
- Parallel conversion.
- Phase-in conversion.
- Pilot conversion.

Answer: <https://biology-forums.com/index.php?topic=1915342>

Question 172

The _____ describes what a system will consist of, how it will be developed, who will develop it, when it will be developed, how needed resources will be acquired, the status of projects in process, the prioritization of planned projects, and the prioritization criteria.

- master plan
- project development plan
- systems analysis plan
- implementation plan

Answer: <https://biology-forums.com/index.php?topic=1915208>

Question 173

Where are depreciation expenses recorded in a database created using an REA modeling approach?

- As a resource.
- As an event.
- As an agent.
- Depreciation expenses would not be modeled.

Answer: <https://biology-forums.com/index.php?topic=1915184>

Question 174

Acting under false pretenses to gain confidential information is called

- superzapping.
- tabnapping.
- pretexting.
- piggybacking.

Answer: <https://biology-forums.com/index.php?topic=1914672>

Question 175

Offering a free website, then charging the phone bills of the individuals who signed up for the free website is known as

- snarfing.
- web cramming.
- podpounding.
- e-scraping.

Answer: <https://biology-forums.com/index.php?topic=1914692>

Question 176

Information traditionally found in journals is stored where in an REA database?

- Event entity.
- Agent entity.
- Relationship.
- Resource entity.

Answer: <https://biology-forums.com/index.php?topic=1915159>

Question 177

Describe the three commonly used capital budgeting techniques.

Answer: <https://biology-forums.com/index.php?topic=1915223>

Question 178

_____ is a form of resistance when users blame anything and everything on the new system, such that it becomes the scapegoat for all real and imagined problems and errors.

- Acceptance
- Aggression
- Avoidance
- Projection

Answer: <https://biology-forums.com/index.php?topic=1915226>

Question 179

_____ costs are expenses associated with quality assurance activities.

- Prevention
- Inspection
- Internal failure
- External failure

Answer: <https://biology-forums.com/index.php?topic=1915032>

Question 180

Researchers found significant differences between white-collar criminals and the public.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914643>

Question 181

Why are threats to accounting information systems increasing?

- Many companies have invested significant resources to protect their assets.
- Many companies do not realize that data security is crucial to their survival.
- Many companies believe that protecting information is a vital strategic requirement.
- Computer control problems are often overestimated and overly emphasized by management.

Answer: <https://biology-forums.com/index.php?topic=1914719>

Question 182

When seeking to find answers to questions pertaining to "why," the most useful approach is to

- conduct interviews.
- make observations.
- distribute questionnaires.
- read system documentation.

Answer: <https://biology-forums.com/index.php?topic=1915236>

Question 183

After the information that needs to be protected has been identified, what step should be completed next?

- The information needs to be placed in a secure, central area.
- The information needs to be encrypted.
- The information needs to be classified in terms of its value to the organization.
- The information needs to be depreciated.

Answer: <https://biology-forums.com/index.php?topic=1914842>

Question 184

Describe some of the most important aspects of Sarbanes-Oxley Act (SOX) and discuss why SOX was important to accountants.

Answer: <https://biology-forums.com/index.php?topic=1914731>

Question 185

Which or the following does not typically cause outsourcing failures?

- Lukewarm company buy-in.
- Blind imitation of competitors.
- Ill-defined outsourcing agreements.
- Downsizing.

Answer: <https://biology-forums.com/index.php?topic=1915289>

Question 186

Secretly changing an already open browser tab using JavaScript is called

- superzapping.
- tabnapping.
- pretexting.
- piggybacking.

Answer: <https://biology-forums.com/index.php?topic=1914671>

Question 187

Upon acquiring a new computer operating system, management at Berryhill worried that computer virus might cripple the company's operation. Management decided to install anti-virus software and to build a firewall for its operating system. Berryhill chose to _____ the risk of being crippled by computer virus.

- reduce
- share
- avoid
- accept

Answer: <https://biology-forums.com/index.php?topic=1914767>

Question 188

Suppose a relational database contained two linked tables. Which of the following items is not necessarily present in the database?

- Two primary keys
- Two foreign keys
- At least one column
- One foreign key

Answer: <https://biology-forums.com/index.php?topic=1914613>

Question 189

Describe the five components of the COSO's Internal Control Model.

Answer: <https://biology-forums.com/index.php?topic=1914741>

Question 190

A reverse auction would likely be best suited to the purchase of

- central processing units (CPUs).
- soybeans.
- designer clothing.
- automobiles.

Answer: <https://biology-forums.com/index.php?topic=1914994>

Question 191

Asset misappropriation is _____ likely than fraudulent financial reporting. The amounts involved in asset misappropriation are much _____ than fraudulent financial reporting.

- less; more
- less; less
- more; less
- more; more

Answer: <https://biology-forums.com/index.php?topic=1914640>

Question 192

Abby Burke has created custom statues made out of scrap metal for over ten years. Abby has kept detailed records of every statue she has ever created. For every sale, she obtains the customer's name and address, a description of the statue, and a picture of the statue sold to the customer. Her unique style has recently attracted the attention of several celebrities. Ready to take her business to the next level, Abby has hired you to construct an accounting information system, which she wants modeled after her paper records. As you look over her records, you realize that sometimes the same customer is recorded by a slightly different name. For example, Mike Mulligan bought a horse statue, M. Mulligan bought a bear statue, and Mike M. all seem to be the same person. This is an example of what type of problem in the existing records?

- entity integrity
- referential integrity
- update anomaly
- insert anomaly

Answer: <https://biology-forums.com/index.php?topic=1914603>

Question 193

According to the Trust Services Framework, the confidentiality principle of integrity is achieved when the system produces data that

- is available for operation and use at times set forth by agreement.
- is protected against unauthorized physical and logical access.
- can be maintained as required without affecting system availability, security, and integrity.
- is complete, accurate, and valid.

Answer: <https://biology-forums.com/index.php?topic=1914786>

Question 194

Computer systems are particularly vulnerable to computer fraud because

- perpetrators can steal, destroy, or alter massive amount of data in very little time, often leaving little evidence.
- computer fraud can be much more difficult to detect than other types of fraud.
- computer programs need to be modified illegally only once for them to operate improperly for as long as they are in use.
- All of these.

Answer: <https://biology-forums.com/index.php?topic=1914652>

Question 195

How does an MRP inventory system reduce inventory levels?

- by reducing the uncertainty regarding when materials are needed
- by receiving materials exactly when needed and in exact quantities
- by computing the exact costs of purchasing and carrying inventory
- None of these

Answer: <https://biology-forums.com/index.php?topic=1915014>

Question 196

Assume an organization sells digital photographs to customers through its website (the company only sells photographs in digital format, it does not provide a physical copy of any photograph). Identify the attribute below that the organization would not need in its Inventory entity.

- Reorder point.
- Price.
- Photograph description.
- Primary key.

Answer: <https://biology-forums.com/index.php?topic=1915173>

Question 197

Every company can have more than one banking relationships, and each bank can have a business relationship with more than one company. Thus, the cardinality that exists between company and bank is

- one-to-one.
- one-to-many.
- many-to-many.
- many-to-none.

Answer: <https://biology-forums.com/index.php?topic=1915122>

Question 198

What was the first known cyber-attack intended to harm a real-world physical target?

- Sasser
- Stuxnet
- Michelangelo
- Domsday

Answer: <https://biology-forums.com/index.php?topic=1914628>

Question 199

If a firm uses an ERP, the best way to mitigate the risk of the destruction of master data is to

- frequently update the ERP system.
- implement the ERP system in three separate instances.
- periodically audit the ERP system.
- integrate the ERP system with all IT functions.

Answer: <https://biology-forums.com/index.php?topic=1914936>

Question 200

Identify a control commonly used by organizations during the output design phase of the physical systems design stage of developing a new system to avoid expensive time delays later in the SDLC process.

- Requiring management to test the system before proceeding.
- Requiring programmers to alert the project team when they are exceeding their allocated time budgets.
- requiring the development team to take time-off so that they do not become fatigued.
- Requiring users to sign a document stating the output form and content are acceptable.

Answer: <https://biology-forums.com/index.php?topic=1915328>

Question 201

Deciding how often a certain report should be provided to users is part of which conceptual design specification element?

- Data storage.
- Input.
- Output.
- Processing procedures and operations.

Answer: <https://biology-forums.com/index.php?topic=1915310>

Question 202

Encryption is a necessary part of which information security approach?

- Defense in depth.
- Time based defense.
- Continuous monitoring.
- Synthetic based defense.

Answer: <https://biology-forums.com/index.php?topic=1914840>

Question 203

_____ includes all the activities associated with transferring data from existing systems to the new database AIS, testing the new system, and training employees how to use it.

- Systems analysis
- Conceptual design
- Physical design
- Implementation and conversion

Answer: <https://biology-forums.com/index.php?topic=1915095>

Question 204

Who is responsible for maintaining existing computer programs?

- Management.
- System programmers.
- Systems analysts.
- Accountants.

Answer: <https://biology-forums.com/index.php?topic=1915206>

Question 205

On the weekends, Mary Andersen climbs into her Toyota Camry and drives around the city of Las Vegas looking for unprotected wireless networks to exploit. Mary is most likely engaging in

- snarfing.
- Wi-pilfering.
- war driving.
- data slurping.

Answer: <https://biology-forums.com/index.php?topic=1914691>

Question 206

Describe what is a Gantt chart and both of its advantage and disadvantage.

Answer: <https://biology-forums.com/index.php?topic=1915212>

Question 207

All of the following regarding payroll checks is correct except

- access to payroll checks should be restricted.
- payroll checks should be sequentially pre-numbered.
- payroll checks should be drawn on the organization's regular bank account(s).
- the cashier should sign payroll checks.

Answer: <https://biology-forums.com/index.php?topic=1915062>

Question 208

Once a purchase request is approved, what is the next step?

- The system creates a purchase order.
- The accounts payable department approves the purchase request, creating a purchase order.
- The inventory master file is accessed to find the preferred supplier(s).
- The department that created the purchase request may buy the requested item(s).

Answer: <https://biology-forums.com/index.php?topic=1914978>

Question 209

In which transaction cycle would information for paying dividends be most likely to pass between internal and external accounting information systems?

- the revenue cycle

- the expenditure cycle
- the human resources / payroll cycle
- the financing cycle

Answer: <https://biology-forums.com/index.php?topic=1914487>

Question 210

Rebus Fashions provides haircuts to men and women. Rebus uses an REA database to record information that is important to the firm. Rebus has a table named "Employee" where it keeps information about its hair stylists. Identify the attribute below that most likely does not belong in the Employee table.

- Stylist phone number.
- Stylist hair cut specialties.
- Number of haircuts provided by a stylist on a given day.
- All of these are appropriate attributes for the Employee table.

Answer: <https://biology-forums.com/index.php?topic=1915153>

Question 211

Ashley Baker has been the webmaster for Berryhill Finance only ten days when Berryhill's website was flooded with access attempts. Ashley shut down the site and only opened it to Web addresses which she specifically identified as legitimate. As a result, many of Berryhill's customers were unable to obtain loans, causing Berryhill to lose a significant amount of business. Berryhill Finance suffered from a

- denial-of-service attack.
- zero-day attack.
- phreaking attack.
- cyber-extortion attack.

Answer: <https://biology-forums.com/index.php?topic=1914689>

Question 212

Which of the following is not one way CAATS could be used?

- To merge files.
- To test files for specific risks.
- To process electronic transactions.
- To query data files to retrieve records meeting specified criteria.

Answer: <https://biology-forums.com/index.php?topic=1914926>

Question 213

Which of the following is a key control regarding the minimization of system downtime?

- fault tolerance
- disaster recovery plans
- backup procedures
- All of these

Answer: <https://biology-forums.com/index.php?topic=1914878>

Question 214

Segregation of duties controls dictates that the collection and recording functions be kept separate from each other. However, the accounts receivable department needs to know when customers pay their invoices. What is a solution to this potential internal control problem?

- Establish a lockbox arrangement with a bank.
- Have customers send a remittance advice with their payment.
- Have mailroom personnel prepare a remittance list which can be forwarded to accounts receivable.
- All of these

Answer: <https://biology-forums.com/index.php?topic=1914965>

Question 215

Identify the most correct statement with regards to an event.

- An event identified by management will occur.
- An event identified by management may or may not occur.
- An event identified by management may not trigger other events.
- It is easy to determine which events are most likely to occur.

Answer: <https://biology-forums.com/index.php?topic=1914754>

Question 216

A fraud technique that uses a back door into a system that bypasses normal system controls is called the _____ technique.

- Trojan horse
- man-in-the-middle
- salami
- trap door

Answer: <https://biology-forums.com/index.php?topic=1914680>

Question 217

The first step in developing an REA diagram for a specific transaction cycle begins with identifying

- relevant events.
- agents involved.
- resources affected.
- relationship cardinalities.

Answer: <https://biology-forums.com/index.php?topic=1915123>

Question 218

A separate network located outside the organization's internal information system that permits controlled access from the Internet to selected resources is known as a(n)

- demilitarized zone.
- intrusion detection system.
- intrusion prevention system.
- firewall.

Answer: <https://biology-forums.com/index.php?topic=1914808>

Question 219

Identify one potential outcome of the update anomaly.

- inconsistent data
- inability to add new data
- unintentional loss of data
- None of these

Answer: <https://biology-forums.com/index.php?topic=1914600>

Question 220

The risks associated with over-production are likely of greatest concern to which company below?

- a cereal manufacturer
- a manufacturer that produces designer clothing
- a manufacturer of printer paper
- a mailbox manufacturer

Answer: <https://biology-forums.com/index.php?topic=1915006>

Question 221

One way ERP vendors help to make the configuration process easier for their customers is to

- encourage their customers to use decentralized databases.
- train their customers to use an existing system and build interfaces between it and their ERP system.
- develop built-in configuration tools to address most of their customers' needs for system changes.
- All of these.

Answer: <https://biology-forums.com/index.php?topic=1914546>

Question 222

Misappropriation of assets is a fraudulent act that involves

- dishonest conduct by those in power.
- misrepresenting facts to promote an investment.
- using computer technology to perpetrate a crime.
- theft of company property.

Answer: <https://biology-forums.com/index.php?topic=1914641>

Question 223

Periodic account reconciliations are a control that can be used to reduce the risk of employees creating unauthorized adjusting entries.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915080>

Question 224

Which of the following is a commonly used technique to identify potential events?

- Using data mining.
- Browsing news articles.
- Hiring a business process consultant.
- None of these.

Answer: <https://biology-forums.com/index.php?topic=1914755>

Question 225

A relational database in which vendor data is not maintained independently of purchase order data will most likely result in

- an update anomaly.
- an insert anomaly.
- a delete anomaly.
- an integrity anomaly.

Answer: <https://biology-forums.com/index.php?topic=1914597>

Question 226

What role should an auditor play in system development?

- an independent reviewer only
- a developer of internal controls
- an advisor and developer of internal control specifications
- an independent reviewer only and a developer of internal controls

Answer: <https://biology-forums.com/index.php?topic=1914917>

Question 227

MacDougallKids is a mid-sized manufacturer of organic baby food. MacDougallKids uses the EOQ inventory management approach. Which of the following factors would likely be least important when selecting inventory suppliers?

- product price
- product quality
- vendor delivery dependability
- All would be equally important.

Answer: <https://biology-forums.com/index.php?topic=1914986>

Question 228

Traditionally, accounting information systems have been used to collect, process, store and report non-financial information.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914537>

Question 229

Maintaining backup copies of files, correcting data entry errors, and resubmitting transactions for subsequent processing are examples of what type of control?

- Preventive control
- Detective control
- Corrective control
- Authorization control

Answer: <https://biology-forums.com/index.php?topic=1914722>

Question 230

If recent trends in end-user computing (EUC) persist, EUC will represent _____ of all information processing by the end of 2020.

- 15% - 24%
- 20% - 49%
- 50% - 74%
- 75% or more

Answer: <https://biology-forums.com/index.php?topic=1915276>

Question 231

Systems that do not meet company need is an example of a(n) _____ threat.

- natural and political disasters
- software errors and equipment malfunctions
- unintentional acts
- intentional acts (computer crimes)

Answer: <https://biology-forums.com/index.php?topic=1914626>

Question 232

Databases were originally developed to address which problem?

- to replace the double entry-system
- to address the proliferation of master files
- to increase the speed that an organization could process transactions
- to decrease the costs associated with manual accounting systems

Answer: <https://biology-forums.com/index.php?topic=1914582>

Question 233

Employees who are transferred internally is often a more costly alternative because they already will need to be trained.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915340>

Question 234

Most fraud perpetrators have previous criminal record; they were dishonest and disrespected members of their community.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914644>

Question 235

When printed on paper, data output is referred to as

- reports.
- hard copy.
- soft copy.
- financials.

Answer: <https://biology-forums.com/index.php?topic=1914535>

Question 236

The evidence collection stage of an operational audit includes all the following activities except

- reviewing operational policies.
- establishing audit objectives.
- testing the accuracy of operating information.
- testing controls.

Answer: <https://biology-forums.com/index.php?topic=1914929>

Question 237

Which documentation technique would not depict the type of storage medium used (such as a flash drive or a hard drive) to physically store data?

- system flowchart
- data flow diagram
- business process diagram
- internal control flowchart

Answer: <https://biology-forums.com/index.php?topic=1914560>

Question 238

When a computer system's files are automatically duplicated on a second data storage system as they are changed, the process is referred to as

- real-time mirroring.
- batch updating.
- consistency control.
- double-secure storage.

Answer: <https://biology-forums.com/index.php?topic=1914873>

Question 239

Abbie Johnson is a programmer at Healtheast network. Abbie has recently developed a new computer program for Healtheast. As part of the testing process, Abbie needs to use realistic patients data to ensure that the system is working properly. To protect privacy, management at Healtheast uses a program that replaces private patient information with fake values before sending the data to Abbie for testing. The program that replaces patient information with fake values is called

- data encryption.
- data masking.
- data wiping.
- data redacting.

Answer: <https://biology-forums.com/index.php?topic=1914852>

Question 240

Identify the role below that accountants can play in the production cycle.

- participate in product design
- perform cost analysis
- help an organization choose an inventory control system
- All of these

Answer: <https://biology-forums.com/index.php?topic=1915027>

Question 241

Identify one of the benefits associated with procuring software from application service providers.

- Lower cost.
- Scalability.
- Greater effectiveness.
- Faster processing speed.

Answer: <https://biology-forums.com/index.php?topic=1915259>

Question 242

The steps that criminals take to find known vulnerabilities and learn how to take advantage of those vulnerabilities is called

- scanning and mapping the target.
- social engineering.
- research.
- reconnaissance.

Answer: <https://biology-forums.com/index.php?topic=1914802>

Question 243

Tom Wilson is chairman of the Rare Car Club, where he maintains a database of registered rare cars and their history. One table will store the model, make, vehicle identification number, and other characteristics of all of the registered rare cars. Each rare car is uniquely identified by a registration number. A second table will contain data that link each rare car to its most recent estimated fair market value by means of their registration numbers. The entities described by the first table are

- rare cars.
- estimated fair market value.
- registration numbers.
- vehicle identification numbers.

Answer: <https://biology-forums.com/index.php?topic=1914609>

Question 244

A REA diagram can be used to verify whether job functions are properly segregated.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915179>

Question 245

_____ is a simple, yet effective, method for catching or preventing many types of employee fraud.

- Requiring all employees to take annual vacations
- Monitoring all employees computer usage activities
- Requiring all employees to take a fraud prevention awareness course
- Explaining that fraud is illegal and will be severely punished to employees

Answer: <https://biology-forums.com/index.php?topic=1914660>

Question 246

Megan has purchased a brand new laptop about three months ago. Recently, she feels that her computer is operating much more slowly and sluggishly than before. Since purchasing the computer, Megan had been accessing the Internet and had installed a variety of free software. The problem is mostly likely to be

- a zero-day attack.
- a virus.
- a spoof.
- a sluggishness infection.

Answer: <https://biology-forums.com/index.php?topic=1914713>

Question 247

With regards to the database design process, accountants may provide the greatest value to their organization by participating in

- implementation and conversion.
- data modeling.
- database operation and maintenance.
- system auditing.

Answer: <https://biology-forums.com/index.php?topic=1915100>

Question 248

A second-line help desk operator would most likely

- handle complicated queries requiring research.
- provide callers with scripted answers.
- use expert systems to resolve issues.
- handle less complicated queries requiring research.

Answer: <https://biology-forums.com/index.php?topic=1915272>

Question 249

Which of the statements below is false with respect to enterprise-wide REA diagrams?

- Merging two or more REA diagrams that contain the same resource entity does not require any changes to the cardinality pairs in the individual diagrams.
- Merging two or more diagrams that contain a common event entity, however, often requires changing the minimum cardinalities associated with the other events to 0, to reflect the fact that the merged event may be connected to any one of several different events, but not to all of them simultaneously.
- The minimum cardinalities associated with agents may also have to be changed to 0.
- All of these are true.

Answer: <https://biology-forums.com/index.php?topic=1915134>

Question 250

In addition to modeling Resources, Events, and Agents, identify the two additional concepts an organization will need to incorporate if it wishes to extend the REA to include information about firm policies.

- Type and Rules.
- Rules and Group.
- Group and Rules.
- Type and Group.

Answer: <https://biology-forums.com/index.php?topic=1915174>

Question 251

Identify the preventive control below.

- Reconciling the bank statement to the cash control account.
- Approving customer credit prior to approving a sales order.
- Maintaining frequent backup records to prevent loss of data.
- Counting inventory on hand and comparing counts to the perpetual inventory records.

Answer: <https://biology-forums.com/index.php?topic=1914723>

Question 252

The examination of the relationships between different sets of data is called

- top-level reviews.
- analytical reviews.
- reconciliation of independently maintained records.
- comparison of actual quantities with recorded amounts.

Answer: <https://biology-forums.com/index.php?topic=1914775>

Question 253

Melissa is a staff accountant for Quality Paper Company, which has strict corporate policies on appropriate use of corporate resources. The first week of March, Melissa saw Kent, the branch manager putting printer paper and toner into his briefcase on his way out the door. This situation best reflects a weakness in which aspect of internal environment, as discussed in the COSO Enterprise Risk Management Framework?

- Integrity and ethical values.
- Risk management philosophy.
- Restrict access to assets.
- Methods of assigning authority and responsibility.

Answer: <https://biology-forums.com/index.php?topic=1914746>

Question 254

Which type of control is associated with making sure an organization's control environment is stable?

- general
- application
- detective
- preventive

Answer: <https://biology-forums.com/index.php?topic=1914726>

Question 255

Someone knocked on your door on a Friday afternoon. When you answered the door, a man dressed in a city official uniform approached you and introduced himself to you. The man said, "Hi, I am Andrew from the city public work department. We are updating our system and would like to obtain just a few piece of information from you." He proceeded to ask you several questions and obtained your driver license information and the last 4 digits of your social security number. As the man left your front porch, you saw that he was getting into his car which does not bear the city official logo. You later called the city public work department and found that they have no knowledge of a worker named Andrew and that they did not send anyone out to collect your information. You just fell victim to a _____ fraud.

- pretexting
- pharming
- phishing
- posing

Answer: <https://biology-forums.com/index.php?topic=1914705>

Question 256

Fairfax Corporation uses two systems for revenue cycle transaction processing. One system keeps track of customer sales. The other system keeps track of accounts receivable. Last year, Fairfax Corporation decided to merge the two systems into one so that both functions could be performed in the same system. This is an example of

- competitive advantage.
- technological innovation.
- productivity gains.
- systems integration.

Answer: <https://biology-forums.com/index.php?topic=1915200>

Question 257

On a Friday evening you use a bar's ATM to withdraw \$50 from your bank account. However, as you complete your withdrawal, your card gets jammed in the ATM machine. The individual waiting in line behind you approaches you and suggests re-entering your PIN number. You do. However, your card remains jammed. You leave the bar to call your bank to report the incident. However, after you left the individual who offered to help you removed a sleeve he inserted in the ATM to jam your card. He now has your ATM card and PIN number. You just fell victim to a _____ fraud.

- tabnapping
- Lebanese looping
- phishing
- pharming

Answer: <https://biology-forums.com/index.php?topic=1914704>

Question 258

All of the following are disadvantages of an ERP system except

- an ERP provides an integrated view of the organization's data.
- ERP software and hardware can cost midsized companies between \$10 million and \$20 million dollars.
- ERPs frequently cause organizations to change their business processes to standardized ones.
- ERPs are relatively complex.

Answer: <https://biology-forums.com/index.php?topic=1914541>

Question 259

In the data flow diagram below, which process happens first?

- Respond to customer inquiries
- Take order
- Check inventory availability
- Approve order

Answer: <https://biology-forums.com/index.php?topic=1914555>

Question 260

Identify one of the primary risks associated with end-user computing below.

- IS personnel will not have enough work to do if users develop their own systems.
- Systems that have not been adequately tested may be implemented.
- System costs may skyrocket.
- System development time may increase substantially.

Answer: <https://biology-forums.com/index.php?topic=1915271>

Question 261

Describe the various form of spoofing. Select one type of spoofing and search for an actual case about the spoofing. Discuss what has happened and provide recommendations as to how the spoofing could have been prevented.

Answer: <https://biology-forums.com/index.php?topic=1914693>

Question 262

Identify one way "rainbow tables" are often used.

- To discover plaintext passwords associated with a hash.
- To integrate different tables into one, master table.
- To perform a zero-balance check.
- To ensure referential integrity of all the associated tables.

Answer: <https://biology-forums.com/index.php?topic=1915072>

Question 263

Describe the four ways that management can use to respond to risk. Provide an example for each of them.

Answer: <https://biology-forums.com/index.php?topic=1914765>

Question 264

Every citizen in the United States has one social security number, but no two citizens have the same social security number. Thus, the cardinality that exists between social security numbers and citizens is

- one-to-one.
- one-to-many.
- many-to-many.
- many-to-none.

Answer: <https://biology-forums.com/index.php?topic=1915119>

Question 265

Whose responsibility is it to determine the amount of time an organization can afford to be without its information system?

- The board of directors.
- Senior management.
- External auditors.
- COBIT.

Answer: <https://biology-forums.com/index.php?topic=1914881>

Question 266

Identify one potential outcome of the delete anomaly.

- inconsistent data
- inability to add new data
- unintentional loss of data
- None of these

Answer: <https://biology-forums.com/index.php?topic=1914598>

Question 267

Every person in the world has a birthdate, but no person has more than one birthdate. Thus, the cardinality that exists between birthdate and people is

- one-to-one.
- one-to-many.
- many-to-many.
- many-to-none.

Answer: <https://biology-forums.com/index.php?topic=1915120>

Question 268

Suppose a state law mandates that the firm maintained certain sales information. Where should this requirement be considered in a feasibility study?

- Economic feasibility.
- Legal feasibility.
- Operational feasibility.
- Technical feasibility.

Answer: <https://biology-forums.com/index.php?topic=1915214>

Question 269

Which type of software blocks outgoing messages containing key words or phrases associated with an organization's sensitive data?

- Anti-virus software.
- Data loss prevention software.
- A digital watermark.
- Information rights software.

Answer: <https://biology-forums.com/index.php?topic=1914843>

Question 270

CAN-SPAM applies to both commercial and personal e-mail.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914860>

Question 271

By using an ERP to merge the billing, sales, and marketing functions, the firm may be able to

- bill the customer right after the sale occurs.
- market products and services on bills sent to customers.
- use customer's past purchase history to send information about related products and services the customer may be interested in.
- eliminate the need for a firm to have a billing, sales, and marketing department.

Answer: <https://biology-forums.com/index.php?topic=1914957>

Question 272

All of the following are guidelines for developing a good coding system except

- be consistent with its intended use.
- be flexible to allow for growth.
- be as sophisticated as possible to promote usage.
- be consistent with the company's organization structure.

Answer: <https://biology-forums.com/index.php?topic=1914528>

Question 273

The use of a data warehouse in strategic decision making is often referred to as

- business intelligence.
- managerial accounting.
- data analysis.
- analytical modeling.

Answer: <https://biology-forums.com/index.php?topic=1914583>

Question 274

Yasin, a professional in information technology services, sent an e-mail to Mauqwa in the Purchasing department. The e-mail read "Mauqwa, the system just generated a stock-out report. I just wanted to give you a heads up. I'm sending it right over. Best regards, Yasin" What type of report is Yasin providing to Mauqwa?

- Scheduled report.
- Special-purpose analysis report.
- Triggered exception report.
- Demand report.

Answer: <https://biology-forums.com/index.php?topic=1915325>

Question 275

Describe the steps that should be taken as a final accuracy check for designing a well-structured relational database.

Answer: <https://biology-forums.com/index.php?topic=1915155>

Question 276

Give an example of an M:N Agent-Event relationship.

Answer: <https://biology-forums.com/index.php?topic=1915177>

Question 277

Preimer Life Company is a life insurance company that collects, stores, prepares and provides customized life insurance policy to customers in the Midwest. When a customer's information is received, it is recorded in a database and a ticket is provided to the policy underwriter . When the life insurance policy is issued, the database is updated so that it always reflects the correct amount of life insurance coverage and the length of the policy available to the customers. In a data flow diagram, which type of symbol would be used to represent policy underwriters?

-
-
-
-

Answer: <https://biology-forums.com/index.php?topic=1914551>

Question 278

Using the COSO definition of an event, an event represents uncertainty.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914753>

Question 279

It is industry standard to model entities as rectangles on entity-relationship diagrams.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915104>

Question 280

Law enforcement uses key logging software, a form of malware, to detect crime.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914717>

Question 281

Text that was transformed into unreadable gibberish using encryption is called

- plaintext.
- ciphertext.
- encryption text.
- private text.

Answer: <https://biology-forums.com/index.php?topic=1914864>

Question 282

Each specific data item in an XBRL document is called a(n)

- taxonomy.
- element.
- instance.
- schema.

Answer: <https://biology-forums.com/index.php?topic=1915086>

Question 283

What role does the information systems steering committee play in the systems development process?

- It guides project development.
- It is an executive-level group established to plan and oversee the information systems function.
- It designs system controls and periodically monitors the system to verify the controls are implemented and functioning properly.
- It guides project implementation.

Answer: <https://biology-forums.com/index.php?topic=1915202>

Question 284

Test of a new system using real transactions to determine if user-developed acceptance criteria are met are called

- acceptance test.
- operating tests.
- processing of test transactions.
- walk-throughs.

Answer: <https://biology-forums.com/index.php?topic=1915333>

Question 285

The creation of a digital signature is a two-step process.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914867>

Question 286

In a complete REA model of any organization, every resource must be connected to at least one _____ that increases that resource and to at least one event that decreases it.

- resource
- event
- agent
- activity

Answer: <https://biology-forums.com/index.php?topic=1915138>

Question 287

Identify the individuals who make up the project development team and describe the team's purpose.

Answer: <https://biology-forums.com/index.php?topic=1915203>

Question 288

Taking control of a phone to make calls, send text messages, listen to calls, or read text messages is called

- masquerading.
- bluebugging.
- eavesdropping.
- podslurping.

Answer: <https://biology-forums.com/index.php?topic=1914673>

Question 289

An auditor might use _____ to examining large data files.

- Excel
- Access
- IDEA
- SQL

Answer: <https://biology-forums.com/index.php?topic=1914922>

Question 290

This component of the fraud triangle explains the incentive or motivation for someone to commit fraud.

- Pressure
- Rationalization
- Concealment
- Opportunity

Answer: <https://biology-forums.com/index.php?topic=1914649>

Question 291

In which entity would information about depreciation formula(s) and assumption(s) be stored in an REA model?

- Resource.
- Event.
- Agent.
- Both resource and agent.

Answer: <https://biology-forums.com/index.php?topic=1915185>

Question 292

The _____ occurs when more than one occurrence of a specific data item in a database exists.

- inconsistency anomaly
- insert anomaly
- delete anomaly
- update anomaly

Answer: <https://biology-forums.com/index.php?topic=1914596>

Question 293

Over the entire life of a typical system, approximately _____ of the work takes place during development and _____ of the work takes place on software modifications and updates.

- 30%; 70%
- 40%; 60%
- 50%; 50%
- 60%; 40%

Answer: <https://biology-forums.com/index.php?topic=1915345>

Question 294

Changing data before or during entry into a computer system to delete, alter, add, or incorrectly update data is called a

- virus.
- logic bomb.
- trap door.
- data diddle.

Answer: <https://biology-forums.com/index.php?topic=1914708>

Question 295

Estimating future cash flows and discounting them back to the present is part of which capital budgeting technique?

- The future value method.
- The annuity method.
- The net present value method.
- The payback method.

Answer: <https://biology-forums.com/index.php?topic=1915221>

Question 296

Applying the COBIT5 framework, monitoring is the responsibility of

- the CEO.
- the CFO.
- the board of directors.
- All of these

Answer: <https://biology-forums.com/index.php?topic=1914738>

Question 297

Suppose management wanted to increase the speed of processing customer payments. One way to speed up payment transaction processing is to

- use a FEDI.
- use JEDI analysis software.
- eliminate credit sales.
- extend the amount of credit offered to customers.

Answer: <https://biology-forums.com/index.php?topic=1914963>

Question 298

A software development methodology designed to produce higher-quality software more productively by taking the beneficial elements and best practices of traditional software development to "extreme" levels is called

- extreme prototyping.
- extreme development.
- extreme processing.
- extreme programming.

Answer: <https://biology-forums.com/index.php?topic=1915305>

Question 299

If an organization asks you to disclose your date of birth and your address, but refuses to let you review or correct the information you provided, the organization has likely violated which of the Generally Accepted Privacy Principles?

- Collection.
- Access.
- Security.
- Choice and consent.

Answer: <https://biology-forums.com/index.php?topic=1914858>

Question 300

_____ consists of translating the internal-level schema into the actual database structures that will be implemented in the new system.

- Systems analysis
- Conceptual design
- Physical design
- Implementation and conversion

Answer: <https://biology-forums.com/index.php?topic=1915094>

Question 301

The type of journal that records large numbers of repetitive transactions such as sales, cash receipts, and cash disbursements is

- a general journal.
- a subsidiary journal.
- a specialized journal.
- a detailed transaction journal.

Answer: <https://biology-forums.com/index.php?topic=1914525>

Question 302

The COSO ERM contains all five of the same COSO-Integrated Framework components.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914733>

Question 303

Identify a key advantage of a business process management system (BPMS) as compared to an event-based system.

- Ease of use.
- Increase processing speed.
- Cost saving.
- Built in audit trail.

Answer: <https://biology-forums.com/index.php?topic=1915295>

Question 304

To ensure compliance with copyrights and to protect itself from software piracy lawsuits, companies should _____.

- periodically conduct software audits
- update the operating system frequently
- buy software from legitimate suppliers
- adopt cloud operating platforms

Answer: <https://biology-forums.com/index.php?topic=1914780>

Question 305

What system privileges should an employee involved in the general ledger and reporting system be given?

- General privileges to create, delete, update, or modify data.
- No privileges permitting the creation, deletion, updating, or modification of data.

- Only the specific privileges necessary to perform an employee's assigned duties.
- Read-only privileges.

Answer: <https://biology-forums.com/index.php?topic=1915073>

Question 306

A Business Process Diagram (BPD) provides the reader an easily understood _____ of what takes place in a business process.

- narrative
- decision flow
- pictorial view
- data flow

Answer: <https://biology-forums.com/index.php?topic=1914576>

Question 307

What is a turnaround document? Provide at least one example of a turnaround document.

Answer: <https://biology-forums.com/index.php?topic=1914519>

Question 308

The information systems audit objective that pertains to having management's authorization and approval is known as

- overall security.
- program development.
- program modifications.
- processing.

Answer: <https://biology-forums.com/index.php?topic=1914904>

Question 309

REA diagrams for individual business cycles may include some events that also appear in the REA diagrams of another cycle.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915139>

Question 310

Identify the event below where information associated with the event most likely will need to be retained for years.

- The actual cost associated with repairing a customer's car.
- The employee who answered a customer service phone call.
- The amount of cash received from issuing stock.
- A list of services offered by the company as of the start of a fiscal year.

Answer: <https://biology-forums.com/index.php?topic=1915192>

Question 311

Information security procedures protect information integrity by

- preventing fictitious transactions.
- reducing the system cost.
- making the system more efficient.
- making it impossible for unauthorized users to access the system.

Answer: <https://biology-forums.com/index.php?topic=1914788>

Question 312

Identify the attribute below that would not make a good primary key.

- Adjusted gross income.
- Social security number.
- A unique number automatically generated by the system.
- Cell phone number.

Answer: <https://biology-forums.com/index.php?topic=1915150>

Question 313

Describe the important characteristics of extreme programming (XP).

Answer: <https://biology-forums.com/index.php?topic=1915307>

Question 314

Inspecting information packets as they travel across computer networks are referred to as

- sniffers.
- zombies.
- botsquats.
- evil twins.

Answer: <https://biology-forums.com/index.php?topic=1914687>

Question 315

Estimating benefits and expenditures to determine whether a proposed system would be beneficial is known as

- the "best guess" model of benefit analysis.
- the "value added" benefit model.
- the capital budgeting model.
- the estimated benefits model.

Answer: <https://biology-forums.com/index.php?topic=1915220>

Question 316

Which fraud scheme involves stealing customer receipts and applying subsequent customer cash payments to cover the theft?

- kiting
- laundering
- lapping
- bogus expense

Answer: <https://biology-forums.com/index.php?topic=1914648>

Question 317

The organization chart for Renata Corporation includes a controller and an information processing manager, both of whom report to the vice president of finance. Which of the following would be a control weakness?

- Assigning the programming and operating of the computer system to an independent control group which reports to the controller
- Providing for maintenance of input data controls by an independent control group which reports to the controller
- Periodically rotating assignment of application processing among machine operators, who all report to the information processing manager
- Providing for review and distribution of system-generated reports by an independent control group which reports to the controller

Answer: <https://biology-forums.com/index.php?topic=1914771>

Question 318

A client approached Paxton Uffe and said, "Paxton, I need for my customers to make payments online using credit cards, but I want to make sure that the credit card data isn't intercepted. What do you suggest?" Paxton responded, "The most effective solution is to implement

- a data masking program."
- a virtual private network."
- a private cloud environment."
- an encryption system with digital signatures."

Answer: <https://biology-forums.com/index.php?topic=1914849>

Question 319

ERP systems make it easier for an organization to implement an activity based costing approach.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915024>

Question 320

Describe the concept of Internet of Things (IoT) and its security implications.

Answer: <https://biology-forums.com/index.php?topic=1914835>

Question 321

In the data flow diagram below, Shipping is a

- data store.
- data flow.
- data source.
- data destination.

Answer: <https://biology-forums.com/index.php?topic=1914554>

Question 322

The SEC requires U.S. companies to use XBRL when submitting their filings.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915085>

Question 323

A newly installed robotic vacuuming system stopped working. A service technician was called to repair the robots. The technician found that water had been placed into the robot's path, causing it to malfunction. This is an example of dealing with change by

- deterrence.
- projection.
- avoidance.
- aggression.

Answer: <https://biology-forums.com/index.php?topic=1915232>

Question 324

Which activity below is not performed by Human Resources management (HRM)?

- Product design.
- Training.
- Job assignment.
- Recruitment and hiring.

Answer: <https://biology-forums.com/index.php?topic=1915034>

Question 325

While not required, connecting the Time Used entity to specific business events enables

- evaluating performance at a very detailed level.
- general performance evaluation.
- evaluating the quality of the services received.
- determining productivity of employees, such as how many customer calls were made, or how many sales were made.

Answer: <https://biology-forums.com/index.php?topic=1915181>

Question 326

Which of the following is an example of output fraud?

- A man used desktop publishing to prepare bills for office supplies that were never ordered or delivered and mailed them to local companies. The invoices were for less than \$300, an amount that often does not require purchase orders or approvals. A high percentage of the companies paid the bills.
- Two accountants without the appropriate access rights hacked into Cisco's stock option system, transferred over \$6.3 million of Cisco stock to their brokerage accounts, and sold the stock. They used part of the funds to support an extravagant lifestyle, including a \$52,000 Mercedes-Benz, a \$44,000 diamond ring, and a \$20,000 Rolex watch.
- The office manager of a Wall Street law firm sold information to friends and relatives about prospective mergers and acquisitions found in Word files. They made several million dollars trading the securities.
- A fraud perpetrator scanned a company paycheck, used desktop publishing software to erase the payee and amount, and printed fictitious paychecks.

Answer: <https://biology-forums.com/index.php?topic=1914656>

Question 327

Terrell and Monique Anderson run an antique store in their hometown of Dayton, Ohio. To find items to sell in their shop, they travel around the United States and Europe buying unique artifacts. Within an hour of making a purchase, they use their smartphone to take a picture of the item and post a short tweet about the item on Twitter. Then, they ship the item back to Dayton for sale in their shop. Which symbol should be used to represent Twitter in a context diagram of this process?

-
-
-
-

Answer: <https://biology-forums.com/index.php?topic=1914552>

Question 328

Identify the form of user resistance that occurs when the new system is blamed for any unpleasant occurrence.

- Passive-aggression.
- Persistent.
- Protest.
- Projection.

Answer: <https://biology-forums.com/index.php?topic=1915228>

Question 329

At Facebook, an automated system for verifying configuration value errors backfired, causing every single client to try to fix accurate data it perceived as invalid. Since the fix involved querying a cluster of databases, that cluster was quickly overwhelmed by hundreds of thousands of queries a second. The resultant crash took the Facebook system offline for two-and-a-half hours.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914633>

Question 330

Identify the most likely relationship where cardinalities have zero minimums and N maximums.

- Agent-event relationship.
- Resource-event relationship.
- Event-event relationship.
- Agent-agent relationship.

Answer: <https://biology-forums.com/index.php?topic=1915127>

Question 331

The Sarbanes-Oxley Act requires auditors to create flowcharts to document business processes.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914553>

Question 332

Describe the reason why it is acceptable to have null foreign key, but it is unacceptable to have a null primary key. Use the concept of entity integrity rule and referential integrity rule in your answer.

Answer: <https://biology-forums.com/index.php?topic=1914606>

Question 333

When would an MRP inventory approach be preferred to a JIT inventory approach?

- when a product has a short life cycle
- when demand for inventory is fairly predictable
- when demand for inventory is very unpredictable
- MRP is always a preferred method over JIT.

Answer: <https://biology-forums.com/index.php?topic=1914974>

Question 334

Auditors have the ability to change control risk.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914893>

Question 335

A payroll clerk accidentally entered an employee's hours worked for the week as 380 instead of 38. The data entry control that would best prevent this error would be

- a limit check.
- a check digit.
- batch total reconciliation.
- a field check.

Answer: <https://biology-forums.com/index.php?topic=1914872>

Question 336

What characteristics must be presented for an act to be considered fraudulent? Give an example to support your answer.

Answer: <https://biology-forums.com/index.php?topic=1914635>

Question 337

There are "white hat" hackers and "black hat" hackers. Cowboy451 was one of the "black hat" hackers. He had researched an exploit and determined that he could penetrate the target system, download a file containing valuable data, and cover his tracks in eight minutes. Six minutes into the attack he was locked out of the system. Using the notation of the time-based model of security, which of the following must be true?

- $P < 6$
- $D = 6$
- $P = 6$
- $P > 6$

Answer: <https://biology-forums.com/index.php?topic=1914793>

Question 338

What are the two ways to query a database using Microsoft Access?

Answer: <https://biology-forums.com/index.php?topic=1914615>

Question 339

Implementing a modern costing approach often results in short-term declines in profitability.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915026>

Question 340

The correct shape for the triangle labeled "Supplier" in the flowchart below should be a

- magnetic tape.
- terminal.
- manual process.
- off-page connector.

Answer: <https://biology-forums.com/index.php?topic=1914564>

Question 341

Identify the primary reason that it is important for a firm to identify the AIS improvements likely to yield the greatest return.

- because business strategy directly influences AIS, but not information technology
- because most organizations have limited resources
- because a firm never wants to waste time addressing issues that are not urgent
- because it is expensive to improve accounting information systems

Answer: <https://biology-forums.com/index.php?topic=1914502>

Question 342

Which of the following control can reduce the distribution of fraudulent paychecks?

- Have internal audit investigate unclaimed paychecks.
- Allow department managers to investigate unclaimed paychecks.
- Immediately mark "void" across all unclaimed paychecks.
- Match up all paychecks with time cards.

Answer: <https://biology-forums.com/index.php?topic=1915053>

Question 343

In which phase of the SDLC does developing a general framework for implementing user requirements occur?

- Conceptual systems design.
- Implementation and conversion.
- Operations and maintenance.
- Physical design.

Answer: <https://biology-forums.com/index.php?topic=1915308>

Question 344

How many principles are there in the 2013 updated COSO - Internal Control Framework?

- 5
- 8
- 17
- 21

Answer: <https://biology-forums.com/index.php?topic=1914734>

Question 345

Which of the choices below best describes a risk-based audit approach?

- A four-step approach to internal control evaluation.
- A three-step approach to internal control evaluation.
- A four-step approach to financial statement review and recommendations.
- A three-step approach to financial statement review and recommendations.

Answer: <https://biology-forums.com/index.php?topic=1914897>

Question 346

Which of the following factors is not of key importance when selecting inventory suppliers?

- product price
- vendor corporate structure
- product quality
- vendor delivery dependability

Answer: <https://biology-forums.com/index.php?topic=1914985>

Question 347

Which of the following represents the cardinality pairs in a situation where a finished product requires one or more machine operations, and machines usage is tracked by specific production run(s)?

-
-
-
-

Answer: <https://biology-forums.com/index.php?topic=1915182>

Question 348

In which transaction cycle would information for retiring long-term debt be most likely to pass between internal and external accounting information systems?

- the revenue cycle
- the expenditure cycle
- the human resources / payroll cycle
- the financing cycle

Answer: <https://biology-forums.com/index.php?topic=1914488>

Question 349

What is the first step in the data processing cycle?

- output
- storage
- processing
- input

Answer: <https://biology-forums.com/index.php?topic=1914516>

Question 350

Which of the following user groups generally receive information produced by the general ledger and reporting system?

- internal users
- external users
- inquiry processing by internal or external users
- All of these

Answer: <https://biology-forums.com/index.php?topic=1915069>

Question 351

E-R diagrams can be used to represent the contents of any kind of database.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915108>

Question 352

The most important element of any preventive control is

- the people.
- the performance.
- the procedure(s).
- the penalty.

Answer: <https://biology-forums.com/index.php?topic=1914822>

Question 353

Identify the type of information below that is least likely to be considered confidential by an organization.

- Audited financial statements.
- Legal documents.
- Top executives' salaries.
- New product development plans.

Answer: <https://biology-forums.com/index.php?topic=1914836>

Question 354

It is relatively easy to train employees to learn how to use an ERP system.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914544>

Question 355

Since most systems are moving away from using paper documents, form design is not as an important consideration in system development.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915330>

Question 356

A(n) _____ helps employees act ethically.

- boundary system
- diagnostic control system
- interactive control system
- belief system

Answer: <https://biology-forums.com/index.php?topic=1914730>

Question 357

Describe the five commonly used concurrent audit techniques.

Answer: <https://biology-forums.com/index.php?topic=1914913>

Question 358

Identify the item below that is not one of the four different types of data processing activities.

- creating
- reading
- using
- deleting

Answer: <https://biology-forums.com/index.php?topic=1914514>

Question 359

Residents in Berryhill received an e-mail stating that there is an armed robber on the loose. The e-mail claimed to be from the Berryhill police department, but it wasn't. Computer forensic experts later determined that the e-mail was sent from a computer lab in the Berryhill's public library. The police were then able to uniquely identify the computer that was used by means of its network interface card's _____ address. Security cameras later help the police to reveal the identity of the individual responsible for the hoax.

- IDS
- TCP/IP
- MAC
- DMZ

Answer: <https://biology-forums.com/index.php?topic=1914818>

Question 360

Identify the attribute below that would not make a good primary key.

- Birthdate.
- Social security number.
- A unique number automatically generated by the system.
- Cell phone number.

Answer: <https://biology-forums.com/index.php?topic=1915149>

Question 361

All of the following are advantages of an ERP system except

- in an ERP, data input is captured or keyed once.
- ERPs permit management to gain greater visibility into every area of the enterprise.
- it takes considerable experience and training to use an ERP system effectively.
- ERPs permit manufacturing plants to receive new orders in real time.

Answer: <https://biology-forums.com/index.php?topic=1914542>

Question 362

As a result of an internal risk assessment, Berryhill Insurance decided it was no longer profitable to provide flood insurance in the southern states. Berryhill apparently chose to _____ the risk of paying flood claims in the southern states.

- reduce
- share
- avoid
- accept

Answer: <https://biology-forums.com/index.php?topic=1914766>

Question 363

It is important to verify that all temporary accounts have a zero balance at least two times during the time period covered by the financial statements.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915075>

Question 364

What is QR codes and can companies use them to improve interactions with their customers?

Answer: <https://biology-forums.com/index.php?topic=1914954>

Question 365

_____ consists of the unauthorized copying of company data.

- Phishing
- Masquerading
- Data leakage
- Eavesdropping

Answer: <https://biology-forums.com/index.php?topic=1914662>

Question 366

Yasamin Roshni owns and operates a small deli in Miami, Florida.. She maintains a file that lists the steps required to make each of her famous subs. These step-by-step instructions are examples of a(n)

- operations list.
- bill of materials.
- production order.
- materials requisition.

Answer: <https://biology-forums.com/index.php?topic=1915008>

Question 367

The Trust Services Framework reliability principle that states sensitive information be protected from unauthorized disclosure is known as

- availability.
- security.
- confidentiality.
- integrity.

Answer: <https://biology-forums.com/index.php?topic=1914789>

Question 368

Who should provide the adjusting entries in a well-designed general ledger and reporting system?

- Various user departments.
- The treasurer department.
- Anyone who has access to the other major AIS subsystems.
- The controller office.

Answer: <https://biology-forums.com/index.php?topic=1915076>

Question 369

Who should maintain control of access to data in a user-created system with proper controls?

- The end-users.
- Management.
- The IT department.
- A help desk.

Answer: <https://biology-forums.com/index.php?topic=1915278>

Question 370

Information provided to potential vendors on a Request For Proposal (RFP) should include

- a budget for software and hardware.
- detailed specifications for the AIS.
- a timeframe required for completion of the project.
- a high level needs for the AIS.

Answer: <https://biology-forums.com/index.php?topic=1915251>

Question 371

Although there are some similarities between JIT and MRP, identify one major difference below.

- production scheduling
- reducing the opportunity for inventory theft
- reducing inventory carrying costs
- requires more analysis than EOQ

Answer: <https://biology-forums.com/index.php?topic=1914982>

Question 372

Describe the three principles that apply to the information and communication process.

Answer: <https://biology-forums.com/index.php?topic=1914784>

Question 373

Why are most fraud not being reported or prosecuted?

Answer: <https://biology-forums.com/index.php?topic=1914748>

Question 374

According to the ERM model, _____ help to deal with the effectiveness and efficiency of company operations, such as performance and profitability goals.

- compliance objectives
- operations objectives
- reporting objectives
- strategic objectives

Answer: <https://biology-forums.com/index.php?topic=1914751>

Question 375

Embedded audit molecules can be used to continually monitor the system and collect audit evidence.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914911>

Question 376

_____ of software development costs should be allocated to testing, debugging, and rewriting software.

- 5% to 10%
- 10% to 20%
- 20% to 30%
- More than 30%

Answer: <https://biology-forums.com/index.php?topic=1915323>

Question 377

Effective segregation of accounting duties is achieved when which of the following functions are separated?

- Authorization, recording, and custody.
- Recording, monitoring, and information system.
- Authorization, monitoring, and risk assessment.
- Recording, risk assessment, and control procedures.

Answer: <https://biology-forums.com/index.php?topic=1914769>

Question 378

Using computer technology to harm another person is known as

- pharming.
- cyber-bullying.
- hacking.
- vishing.

Answer: <https://biology-forums.com/index.php?topic=1914679>

Question 379

Which of the following commonly initiates the data input process?

- a business activity
- automatic batch processing
- an accounting department source document
- a trial balance query

Answer: <https://biology-forums.com/index.php?topic=1914510>

Question 380

Describe the steps in the security life cycle.

Answer: <https://biology-forums.com/index.php?topic=1914798>

Question 381

Before a shipping notice is prepared during the revenue cycle, shipping department personnel should match the inventory received from the warehouse to the

- sales order.
- picking tickets.
- picking ticket and sales order.
- sales order and bill of lading.

Answer: <https://biology-forums.com/index.php?topic=1914955>

Question 382

Who is responsible for preparing the specifications used to create or revise system programs?

- Management.
- System programmers.
- Systems analysts.
- Accountants.

Answer: <https://biology-forums.com/index.php?topic=1915201>

Question 383

Why are end-user created systems often poorly documented?

- Users often do not know how to document systems properly.
- Users often consider systems documentation to be unimportant.
- Users often believe it is too expensive to properly document systems.
- Users are often unaware they need to properly document systems.

Answer: <https://biology-forums.com/index.php?topic=1915277>

Question 384

The collection of customer payment is part of which transaction cycle?

- the revenue cycle
- the production cycle
- the human resources cycle
- the expenditure cycle

Answer: <https://biology-forums.com/index.php?topic=1914518>

Question 385

Merlin Frodo has been doing custom piercings and tattoos for over thirty years. His home and place of business is a garage in the harbor district of Seattle, Washington. He keeps meticulous records of every job he has ever completed. These have been entered into a computerized accounting information system that his accountant refers to as a "data warehouse." Merlin is considering adding scarification to his service offerings and has asked his accountant to identify past customers who might be likely candidates for this service. Merlin wants his accountant to engage in

- customer auditing.
- customer resource management.
- data mining.
- enterprise resource planning.

Answer: <https://biology-forums.com/index.php?topic=1914580>

Question 386

A business simulation game that is used by colleges and universities all over the world has students submit decisions over the Internet. Decisions are stored online, processed on the server, and then the results are stored online. They are then downloaded by students in preparation for the next round. Which one of the following diagrams represents this activity?

-
-
-
-

Answer: <https://biology-forums.com/index.php?topic=1914569>

Question 387

The average annual management salary at Lyov Management is \$100,000. If the average turnover rate for employees is six per year, what is the approximate average annual cost of turnover?

- \$100,000.
- \$400,000
- \$600,000.
- \$900,000.

Answer: <https://biology-forums.com/index.php?topic=1915057>

Question 388

Identify theft has always been a federal crime.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914702>

Question 389

What is the primary difference between fraud and errors in financial statement reporting?

- The level of management involved
- The intent to deceive
- The materiality of the misstatement
- The type of transaction effected

Answer: <https://biology-forums.com/index.php?topic=1914636>

Question 390

In a DFD, a "bubbles" is also known as a

- data store.
- transformation process.
- data flow.
- data destination.

Answer: <https://biology-forums.com/index.php?topic=1914548>

Question 391

Arranging delivery of products to customers constitutes _____ in value chain analysis.

- shipping
- inbound logistics
- outbound logistics
- delivery

Answer: <https://biology-forums.com/index.php?topic=1914507>

Question 392

_____ is/are an example of a preventive control.

- Emergency response teams
- Encryption
- Log analysis
- Intrusion detection

Answer: <https://biology-forums.com/index.php?topic=1914807>

Question 393

A company that invests in a system in the hopes of improving product or service quality is attempting to use their information system to gain

- a competitive advantage.
- improved business processes.
- productivity gains.
- better systems integration.

Answer: <https://biology-forums.com/index.php?topic=1915193>

Question 394

Internal controls are often segregated into

- detective controls and preventive controls.
- general controls and application controls.
- process controls and general controls.
- system controls and application controls.

Answer: <https://biology-forums.com/index.php?topic=1914725>

Question 395

One disadvantage of a Gantt chart is the fact that

- it does not show the entire schedule for a project.
- it does not show project progress.
- it does not show relationships among project activities.
- it does not permit an individual to quickly determine which activities are behind schedule.

Answer: <https://biology-forums.com/index.php?topic=1915211>

Question 396

The unauthorized access to, or use of, a computer system is known as

- pharming.
- cyber-bullying.
- hacking.
- vishing.

Answer: <https://biology-forums.com/index.php?topic=1914676>

Question 397

The system objective concerned that system should process data accurately and completely is known as

- flexibility.
- reliability.
- timeliness.
- usefulness.

Answer: <https://biology-forums.com/index.php?topic=1915242>

Question 398

Identify the statement below that is false with regards to basic requirements of a relational database model.

- Primary keys can be null.
- Foreign keys, if not null, must have values that correspond to the value of a primary key in another table.
- All non-key attributes in a table should describe a characteristic about the object identified by the primary key.
- Every column in a row must be single-valued.

Answer: <https://biology-forums.com/index.php?topic=1914607>

Question 399

External parties are not needed to participate in an organization's systems development and analysis process.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915205>

Question 400

Data gathered by _____ can often be difficult to interpret properly.

- observation
- interviews
- questionnaires
- reviewing system documentation

Answer: <https://biology-forums.com/index.php?topic=1915244>

Question 401

What is not a typical responsibility of an external auditor?

- Helping management to improve organizational effectiveness.
- Assisting in the design and implementation of an AIS.
- Preparation of the company's financial statements.
- All of these.

Answer: <https://biology-forums.com/index.php?topic=1914889>

Question 402

Encryption is one of the many ways to protect information in transit over the internet.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914838>

Question 403

Which internal control framework is widely accepted as the authority on internal controls?

- COBIT.
- ISACA framework.
- COSO Integrated Control.
- Sarbanes-Oxley control framework.

Answer: <https://biology-forums.com/index.php?topic=1914736>

Question 404

Which of the following technology allows for a continuous approach to improve and to optimize business processes?

- Business process reengineering (BPR).
- Business process management (BPM).
- Business process innovation (BPI).
- Business process diagramming (BPD).

Answer: <https://biology-forums.com/index.php?topic=1915293>

Question 405

How many labor hours should the company budget in week three to produce all side panels needed? Round to the nearest hour, if necessary.

Answer: <https://biology-forums.com/index.php?topic=1915031>

Question 406

Describe the differences between virtualization and cloud computing.

Answer: <https://biology-forums.com/index.php?topic=1914833>

Question 407

Under CAN-SPAM legislation, an organization that receives an opt-out request from an individual has _____ days to implement steps to ensure they do not send out any additional unsolicited e-mail to the individual again.

- 2
- 5
- 7
- 10

Answer: <https://biology-forums.com/index.php?topic=1914854>

Question 408

What is a test data generator?

- It is an application that records how well systems personnel have performed on company competency examinations.
- It is an application that prepares data that can be used for auditing the effectiveness of computer processing.
- It is an application that records which professional examinations systems personnel have obtained.
- It is a backup generator application that can be used to generate data if the original storage device fails.

Answer: <https://biology-forums.com/index.php?topic=1914910>

Question 409

A clerk at a grocery store scanned the bar code for a low cost bag of frozen chicken wings then gave his friend an expensive brand-name bag of frozen chicken wings. Which of the following controls would best prevent the clerk from getting away with doing this?

- Physical inventory count.
- Segregation of duties.
- Limited physical access to bar codes.
- Use of RFID tags.

Answer: <https://biology-forums.com/index.php?topic=1914943>

Question 410

To protect against malware, it is important that antivirus software automatically examine _____ introduced into a system.

- CDs
- e-mail
- flash drives
- All of these

Answer: <https://biology-forums.com/index.php?topic=1914877>

Question 411

COSO requires that any internal deficiencies identified through monitoring be reported to whom?

- The external auditor.
- The company's management.
- The board of directors.
- The audit committee.

Answer: <https://biology-forums.com/index.php?topic=1914778>

Question 412

The production cycle differs from the revenue and expenditure cycles for all the following reasons except

- cost accounting is involved in all activities.
- not all organizations have a production cycle.
- there are no direct external data sources or destinations.
- very little technology exists to make activities more efficient.

Answer: <https://biology-forums.com/index.php?topic=1915004>

Question 413

The most effective method for protecting an organization from social engineering attacks is providing

- a firewall.
- stateful packet filtering.
- a demilitarized zone.
- employee awareness training.

Answer: <https://biology-forums.com/index.php?topic=1914816>

Question 414

Identify the statement below that is not a major reason companies change their information systems.

- In response to changes in user needs.
- In response to technological changes.
- To gain a competitive advantage.
- To take advantage of tax benefits.

Answer: <https://biology-forums.com/index.php?topic=1915195>

Question 415

Who does the payroll system issue checks to?

- Employees and to banks participating in direct deposit.
- The company's payroll bank account.
- Insurance companies.
- All of these are correct.

Answer: <https://biology-forums.com/index.php?topic=1915036>

Question 416

The four phases of the unified process software development framework are

- inception, transition, construction, and elaboration.
- inception, transition, elaboration, and construction.
- inception, construction, elaboration, and transition.
- inception, elaboration, construction, and transition.

Answer: <https://biology-forums.com/index.php?topic=1915306>

Question 417

End-user development is inappropriate for which types of systems?

- Systems that process a large number of transactions.
- Systems that need to be developed rapidly.
- Systems that must be easy to use.
- Organizations that have large IT departments.

Answer: <https://biology-forums.com/index.php?topic=1915273>

Question 418

Besides modeling entities as rectangles, there are no industry standards for entity-relationship diagrams.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915103>

Question 419

Which of the following diagrams represents the cardinality pairs in a situation where goods don't have to be requisitioned, but if they are, requisitions are approved and processed before purchase orders are issued?

-
-
-
-

Answer: <https://biology-forums.com/index.php?topic=1915166>

Question 420

In a data flow diagram, a triangle represents

- an internal control.
- document filing.
- on page connection.
- document processing.

Answer: <https://biology-forums.com/index.php?topic=1914558>

Question 421

What issue did Airbus encounter when using CAD software to help design the A380 Superjumbo airliner?

- The actual A380 was heavier than the CAD model.
- The actual A380 was not able to carry as much weight as the CAD model.
- Design teams used different versions of the same CAD software, resulting in key information loss.
- The CAD software was not advanced enough to help design the A380.

Answer: <https://biology-forums.com/index.php?topic=1915011>

Question 422

Which of the following elements link rows in one table to rows in another table?

- Primary keys
- Foreign keys
- Semantic keys
- Link keys

Answer: <https://biology-forums.com/index.php?topic=1914612>

Question 423

The _____ is not a transaction cycle.

- general ledger and reporting cycle
- expenditure cycle
- revenue cycle
- human resources cycle

Answer: <https://biology-forums.com/index.php?topic=1914493>

Question 424

The least effective control for preventing an organization from processing fraudulent credit memo is to

- match each credit memo with a receiving report.
- require approval for each credit memo by the credit manager.
- reconcile total of credit memos to total debits posted to customers' subsidiary ledgers.
- sequentially prenumber all credit memos and perform a sequence check at the end of each day.

Answer: <https://biology-forums.com/index.php?topic=1914944>

Question 425

Describe the differences between a worm and a virus.

Answer: <https://biology-forums.com/index.php?topic=1914714>

Question 426

Using the database depicted above, how many foreign keys are in the database?

- 0
- 3
- 4
- 5

Answer: <https://biology-forums.com/index.php?topic=1914618>

Question 427

Which of the below standards should not be used to evaluate design alternatives in the conceptual systems design stage of the SDLC?

- How well a system meets organizational objectives.
- How well a system meets user needs.
- The economic feasibility of each alternative.
- The amount of time it required to formulate each alternative.

Answer: <https://biology-forums.com/index.php?topic=1915311>

Question 428

Identify one major drawback that is frequently associated with canned software.

- A commercial software development company develops it.
- Canned software is sold on the open market to a broad range of users with similar requirements.
- Canned software may not meet all of a company's information or data processing needs.
- Canned software may offer easy availability and lower costs.

Answer: <https://biology-forums.com/index.php?topic=1915249>

Question 429

There is an inverse relationship between control risk and detection risk.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914901>

Question 430

Identify one potential outcome of the insert anomaly.

- inconsistent data
- inability to add new data
- unintentional loss of data
- None of these

Answer: <https://biology-forums.com/index.php?topic=1914599>

Question 431

In the time-based model of information security, D represents

- the time it takes to respond to and stop the attack.
- the time it takes for the organization to detect that an attack is in progress.
- the time it takes an attacker to break through the various controls that protect the organization's information assets.
- the time it takes to assess threats and select risk response.

Answer: <https://biology-forums.com/index.php?topic=1914796>

Question 432

Which of the following fraudulent acts generally takes most time and effort?

- Lapping accounts receivable.
- Selling stolen inventory to get cash.
- Stealing inventory from the warehouse.
- Creating false journal entries to overstate revenue.

Answer: <https://biology-forums.com/index.php?topic=1914647>

Question 433

If the actual cost of an inventory item is maintained as an attribute in the Inventory table, which inventory valuation method would an organization have to use?

- LIFO.
- FIFO.
- Weighted Average.
- Specific Identification.

Answer: <https://biology-forums.com/index.php?topic=1915171>

Question 434

The day after Christmas, Jane Olson, Chief Information Officer at American Trading Corporation (ATC), received some bad news. The hard drive used to store the company's system data backups was lost while it was being transported to an offsite storage location. Jane called a meeting of her technical staff to discuss the implications of the loss. Which of the following is most likely to relieve her concerns over the potential cost of the loss?

- ATC has a comprehensive disaster recovery plan.
- The hard drive was encrypted and password protected.
- The shipper has insurance that will reimburse ATC for the cost of the hard drive.
- ATC has a copy of the hard drive onsite, so a new copy for storage offsite can easily be prepared.

Answer: <https://biology-forums.com/index.php?topic=1914659>

Question 435

The transaction cycle that includes product design is known as the

- revenue cycle.
- expenditure cycle.
- production cycle.
- financing cycle.

Answer: <https://biology-forums.com/index.php?topic=1914494>

Question 436

Discuss the advantage and disadvantage of the open-invoice method.

Answer: <https://biology-forums.com/index.php?topic=1914962>

Question 437

Individuals who buy the malware are referred to as

- malware owners.
- malware writers.
- botnet owners.
- bad actors.

Answer: <https://biology-forums.com/index.php?topic=1914711>

Question 438

The largest differences between the COSO Integrated Control (IC) framework and the COSO Enterprise Risk Management (ERM) framework is

- IC is controls-based, while the ERM is risk-based.
- IC is risk-based, while ERM is controls-based.
- IC is required, while ERM is optional.
- IC is more applicable to international accounting standards, while ERM is more applicable to generally accepted accounting principles.

Answer: <https://biology-forums.com/index.php?topic=1914740>

Question 439

The activist hacker group called Anonymous played Santa Claus one Christmas, indicating they were "granting wishes to people who are less fortunate than most." They were inundated with requests for iPads, iPhones, pizzas, and hundreds of other things. They hacked into banks and sent over \$1 million worth of virtual credit cards to people.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914634>

Question 440

Cash is a component of the adjusting entry.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915081>

Question 441

Performance reports for sales departments should compare actual revenue versus budgeted

- revenue.
- cost.
- return on investment.
- profit.

Answer: <https://biology-forums.com/index.php?topic=1915089>

Question 442

Describe the rules that are necessary to correctly draw an integrated REA diagram.

Answer: <https://biology-forums.com/index.php?topic=1915135>

Question 443

Standard XBRL taxonomies can cover most accounting situations.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915087>

Question 444

Two or more primary keys of other database tables that, together, become the unique identifier or primary key of an M:N relationship table are called

- two attributes keys.
- concatenated keys.
- connecteated keys.
- conjoined keys.

Answer: <https://biology-forums.com/index.php?topic=1915145>

Question 445

Explain why users should participate in data modeling?

Answer: <https://biology-forums.com/index.php?topic=1915132>

Question 446

Yasin, a professional in information technology services, received an e-mail from Adil in the Sales Department. The e-mail read: "Yasin, I need you to run that inventory report you prepared for me last month again. Please send it to me by e-mail. Thank you, Adil." What type of report is Adil asking Yasin to provide?

- Scheduled report.
- Special-purpose analysis report.
- Triggered exception report.
- Demand report.

Answer: <https://biology-forums.com/index.php?topic=1915324>

Question 447

A major way in which IFRS differs from GAAP that will affect the design of a company's general ledger and reporting system is an IFRS principle known as

- componentization.
- monetization.
- securitization.
- centralization.

Answer: <https://biology-forums.com/index.php?topic=1915083>

Question 448

To create a good business process flowchart, one should emphasize _____ and put less emphasis on _____.

- meeting with top management; meeting with staff employees
- following rigid rules on how to prepare a business process flowchart; clearly communicating the activities involved in the process
- clearly communicating the activities involved in the process; following rigid rules on how to prepare a business process flowchart
- meeting with staff employees; meeting with top management

Answer: <https://biology-forums.com/index.php?topic=1914574>

Question 449

Organizations should set their balanced scorecard targets to reflect industry benchmark values.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915092>

Question 450

Many systems development projects requirements do not change because users often have a good understanding of all the things they want the software to do.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915300>

Question 451

Encryption is not a panacea to protecting confidential information.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914839>

Question 452

Describe the basic steps criminal use to attack an organization's information system. Select one of the steps and find a news story that relates to the step that you have chosen.

Answer: <https://biology-forums.com/index.php?topic=1914805>

Question 453

Identify the inventory valuation method below that cannot be calculated in a database created using an REA modeling approach.

- LIFO.

- FIFO.
- Weighted Average.
- None of these

Answer: <https://biology-forums.com/index.php?topic=1915170>

Question 454

Individuals who create new viruses, spyware, and Trojan horses that are used to infect computers are referred to as

- malware owners.
- malware writers.
- botnet owners.
- bad actors.

Answer: <https://biology-forums.com/index.php?topic=1914710>

Question 455

In a data flow diagram of the order shipping process, what symbol would most appropriately denote a "Bill of Lading" (a form of shipping document) used in the process?

- a square
- a circle
- two horizontal lines
- an arrow

Answer: <https://biology-forums.com/index.php?topic=1914561>

Question 456

Jim Cooper decided to do some Christmas shopping online. He visited Amazon.com, found a perfect gift for his daughter, and placed his order. It was only later when he noticed that the website's URL that he had placed the order was actually Amazom.com and not Amazon.com. Jim was a victim of

- Bluesnarfing.
- splogging.
- vishing.
- typosquatting.

Answer: <https://biology-forums.com/index.php?topic=1914696>

Question 457

It is important to physically count inventory, at least periodically, even in a perpetual inventory system.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914990>

Question 458

Describe what is an event using the COSO definition and provide an example.

Answer: <https://biology-forums.com/index.php?topic=1914756>

Question 459

Which statement below is incorrect regarding program modifications?

- Only material program changes should be thoroughly tested and documented.
- During the change process, the developmental version of the program must be kept separate from the production version.
- After the modified program has received final approval, the change is implemented by replacing the developmental version with the production version.
- When a program change is submitted for approval, a list of all required updates should be compiled and then approved by management and program users.

Answer: <https://biology-forums.com/index.php?topic=1914918>

Question 460

The most vital control in preventing unauthorized changes to the payroll master file is

- segregation of duties between the preparation of paychecks and their review.
- segregation of duties between the preparation of paychecks and their distribution.
- segregation of duties between the authorization of changes and the physical handling of paychecks.
- having the controller closely review and then approve any changes to the master file.

Answer: <https://biology-forums.com/index.php?topic=1915055>

Question 461

Explain how a company could safeguard its assets, records, and data.

Answer: <https://biology-forums.com/index.php?topic=1914776>

Question 462

_____ are examples of activities that constitute inbound logistics.

- Activities that transform inputs into final products or services
- Activities that consist of receiving, storing, and distributing the materials used as inputs by the organization to create goods and/or services it sells
- Activities that provide post-sale support to customers
- Activities that help customers to buy the organization's products or services

Answer: <https://biology-forums.com/index.php?topic=1914508>

Question 463

The relationship between the Skills and Training entities is _____, because each course is designed to develop a specific skill, but each skill may be taught many different times.

- 1:1
- 1:N
- M:N
- 1:M

Answer: <https://biology-forums.com/index.php?topic=1915190>

Question 464

What is a RFP and how can management use it to improve its production operations?

Answer: <https://biology-forums.com/index.php?topic=1915020>

Question 465

What is a Business Process Diagram (BPD)?

Answer: <https://biology-forums.com/index.php?topic=1914575>

Question 466

The primary key for 1:1 relationship tables

- is a single attribute.
- always consists of two attributes.
- is the primary key of the most important entity linked to that relationship.
- does not exist. Many-to-many relationship tables only use foreign keys.

Answer: <https://biology-forums.com/index.php?topic=1915143>

Question 467

Social engineering attacks often take place over the Internet.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914804>

Question 468

Identify the question that is not an important consideration in procedures and controls design.

- Are customer data stored in alphabetical order in a master file?
- Are payments made only to legitimate vendors?
- Are data processed and stored accurately?
- Can the system be modified without affecting system availability?

Answer: <https://biology-forums.com/index.php?topic=1915317>

Question 469

Applying the COBIT5 framework, governance is the responsibility of

- internal audit.
- external audit.
- management.
- the board of directors.

Answer: <https://biology-forums.com/index.php?topic=1914737>

Question 470

During the evidence evaluation stage of an operational audit, the auditor measures the system against generally accepted accounting principles (GAAP).

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914930>

Question 471

Which of the following is a system that automates and facilitates business process improvements throughout the system development life cycle?

- Business process reengineering system (BPRS).
- Business process innovation system (BPIS).
- Business process management system (BPMS).
- Business process diagramming system (BPDS).

Answer: <https://biology-forums.com/index.php?topic=1915294>

Question 472

A disgruntled employee in Australia hacked into a sewage system, causing a quarter of a million gallons of raw sewage to flood a hotel and a park.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914631>

Question 473

_____ are one example of a cloud computing solution.

- Application service providers
- Turnkey vendors
- SDLC implementations
- Canned software providers

Answer: <https://biology-forums.com/index.php?topic=1915258>

Question 474

The operation of an imprest petty cash fund technically violates the principle of segregation of duties.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915003>

Question 475

The existence of multiple systems which provide information can result in all of the following except

- redundancies.
- discrepancies.
- integration issues.
- efficiency.

Answer: <https://biology-forums.com/index.php?topic=1914538>

Question 476

Using a small device with storage capacity (iPod, Flash drive) to download unauthorized data from a computer is called

- masquerading.
- bluebugging.
- eavesdropping.
- podslurping.

Answer: <https://biology-forums.com/index.php?topic=1914675>

Question 477

Which type of audit assesses employee compliance with management policies and procedures?

- External audit.
- Internal audit.
- Compliance audit.
- Operational audit.

Answer: <https://biology-forums.com/index.php?topic=1914782>

Question 478

The information systems audit objective that pertains to protect computer equipment, programs, communications, and data from unauthorized access, modification, or destruction is known as

- overall security.
- program development.
- program modifications.
- processing.

Answer: <https://biology-forums.com/index.php?topic=1914903>

Question 479

The principle of obtaining or generating relevant, high-quality information to support internal control belongs to which of the COSO's Internal Control Model's component?

- Control environment.
- Risk assessment.
- Control activities.
- Information and communication.

Answer: <https://biology-forums.com/index.php?topic=1914742>

Question 480

Shipping efficiency can often be improved by replacing RFID tags with bar codes.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914941>

Question 481

Identify the statement below that is false with respect to cardinalities.

- Cardinalities describe the nature of the relationship between two entities.
- No universal standard exists for representing information about cardinalities in REA diagrams.
- The minimum cardinality can be zero or one.
- The maximum cardinality can be zero, one, or many.

Answer: <https://biology-forums.com/index.php?topic=1915124>

Question 482

An accounts receivable aging report is useful for doing everything except

- estimating bad debts.
- estimating future sales.
- projecting the timing of future cash flows.
- deciding whether to increase a specific customer's credit limit.

Answer: <https://biology-forums.com/index.php?topic=1914953>

Question 483

According to COBIT 5, what should be the common features for locating and designing data centers housing mission-critical servers and databases?

Answer: <https://biology-forums.com/index.php?topic=1914888>

Question 484

The chart of accounts of a fast-food restaurant would probably include

- a list of vendors.
- a list of financial statement accounts.
- a list of customers.
- a list of employees.

Answer: <https://biology-forums.com/index.php?topic=1914529>

Question 485

The task of improving the efficiency of Crawford Insurance's accounting information system was given to a project development team. During the _____ step in the systems development life cycle, the team determined that implementing a new system will yield an internal rate of return of approximately 16.0%.

- systems analysis

- operations and maintenance
- implementation and conversion
- conceptual design

Answer: <https://biology-forums.com/index.php?topic=1915243>

Question 486

In a DFD, a "data sink" is also known as a

- data store.
- transformation process.
- data flow.
- data destination.

Answer: <https://biology-forums.com/index.php?topic=1914547>

Question 487

Three months after Modern Helpdesks Incorporated began accepting e-mail service requests, several service advisors had never checked their e-mail accounts. This is an example of dealing with change by

- deterrence.
- projection.
- avoidance.
- aggression.

Answer: <https://biology-forums.com/index.php?topic=1915230>

Question 488

A(n) _____ diagram graphically depicts a database's contents by showing entities and relationships.

- data flow
- flowchart
- entity-relationship
- REA

Answer: <https://biology-forums.com/index.php?topic=1915101>

Question 489

In which entity would an item's standard cost information most likely be maintained?

- Inventory entity.
- Order_Inventory entity.
- Inventory-Order_Inventory entity.
- Cost entity.

Answer: <https://biology-forums.com/index.php?topic=1915168>

Question 490

In a customer payment processing DFD, the "update receivables" activity will be represented by _____, the "accounts receivable file" will be represented by _____, and the "credit manager" will be represented by _____.

- a square; two horizontal lines; a circle.
- a rectangle; a square; a circle.
- a circle; two horizontal lines; two horizontal lines.
- a circle; two horizontal lines; a square.

Answer: <https://biology-forums.com/index.php?topic=1914550>

Question 491

The system objective concerned that system should be able to accommodate reasonable requirement changes is known as

- flexibility.
- reliability.
- timeliness.
- usefulness.

Answer: <https://biology-forums.com/index.php?topic=1915241>

Question 492

Describe ways to help minimize social engineering.

Answer: <https://biology-forums.com/index.php?topic=1914706>

Question 493

Identify the most accurate statement below.

- Several purchase requisitions are often created to fill one purchase order.
- Several purchase orders are often created to fill one purchase requisition.
- Every purchase requisition should lead to the creation of one purchase order.
- Every purchase order should lead to the creation of one purchase requisition.

Answer: <https://biology-forums.com/index.php?topic=1914992>

Question 494

Which of the following was not an important change introduced by the Sarbanes-Oxley Act of 2002?

- New roles for audit committees
- New rules for auditors and management
- New rules for internal control requirements
- New rules for information systems development

Answer: <https://biology-forums.com/index.php?topic=1914728>

Question 495

Timely detection of problems is not enough to protect organizations' information resources.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914827>

Question 496

Identify the attribute below that would not make a good primary key.

- Postal code.
- Social security number.
- A unique number automatically generated by the system.
- Cell phone number.

Answer: <https://biology-forums.com/index.php?topic=1915151>

Question 497

Identify the first step in protecting the confidentiality of intellectual property below.

- Identifying who has access to the intellectual property.
- Identifying the means necessary to protect the intellectual property.
- Identifying the weaknesses surrounding the creation of the intellectual property.
- Identifying what controls should be placed around the intellectual property.

Answer: <https://biology-forums.com/index.php?topic=1914841>

Question 498

The transaction cycle approach yields efficiencies when processing of a large number of transactions because

- a large number of transactions within a given cycle can be categorized into a relatively small number of distinct types.
- transaction cycles are easier to computerize.
- the transaction cycle approach represents the natural order of business.
- transaction cycles are easy to understand.

Answer: <https://biology-forums.com/index.php?topic=1914495>

Question 499

In which stage(s) of the database design process is the completed data model used?

- only in the systems analysis stage
- only in the conceptual design stage
- in both the systems analysis and design stages
- neither the systems analysis nor the design stages

Answer: <https://biology-forums.com/index.php?topic=1915098>

Question 500

Which of the following is not a human trait social engineers take advantage of to entice people to reveal information they should keep confidential?

- Compassion
- Sloth

- Sex Appeal
- Authority

Answer: <https://biology-forums.com/index.php?topic=1914700>

Question 501

A JIT inventory system would be especially useful for a company that manufactures

- toys associated with new movie releases.
- toothpaste.
- alarm clocks.
- motor oil.

Answer: <https://biology-forums.com/index.php?topic=1914984>

Question 502

Which of the following controls would be the least effective in preventing paying the same invoice twice?

- Only pay from original invoices.
- Cancel each document in the voucher package once the check is prepared and mailed.
- Only pay vendor invoices that have been matched and reconciled to a purchase order and a receiving report.
- Allow only the accounts payable department to authorize payment for vendor invoices and allow only the cash disbursements department to cut and mail checks to vendors.

Answer: <https://biology-forums.com/index.php?topic=1914999>

Question 503

Changing tax rates in a software program would be accomplished in the _____ phase of the systems development life cycle.

- maintenance
- operations
- program design
- implementation

Answer: <https://biology-forums.com/index.php?topic=1915343>

Question 504

Which of the following statement is true about master file?

- Individual master file records are permanent.
- Individual master file records may change frequently.
- Individual master file records are sometime being referred to as date value.
- Individual master file records are sometime being referred to as entity.

Answer: <https://biology-forums.com/index.php?topic=1914533>

Question 505

Explain the impact of SAS No. 99 on auditors' responsibilities.

Answer: <https://biology-forums.com/index.php?topic=1914642>

Question 506

A hacker who changed the voice mail greeting of a company to say that it is offering free products by asking customers to dial a different phone number to claim their gifts is engaging in

- diddling.
- phreaking
- phishing.
- hacking.

Answer: <https://biology-forums.com/index.php?topic=1914663>

Question 507

Using the database depicted above, how many primary keys are in the database?

- 0
- 3
- 4
- 5

Answer: <https://biology-forums.com/index.php?topic=1914617>

Question 508

How do users retrieve data stored in a database?

- by viewing the appropriate data tables
- by executing a query
- by performing a search
- by specifying the primary keys

Answer: <https://biology-forums.com/index.php?topic=1914604>

Question 509

After graduating from college, Rob Johnson experienced some difficulty in finding full-time employment. He free-lanced during the summer as a writer and then started a blog in the fall. Shortly thereafter he was contacted by SitePromoter Incorporated, who offered to pay him to promote their clients in his blog. He set up several more blogs for this purpose and is now generating a reasonable level of income. He is engaged in

- splogging.
- Bluesnarfing.
- vishing.
- typosquatting.

Answer: <https://biology-forums.com/index.php?topic=1914686>

Question 510

Which of the following statements about a master file is false?

- A master file is conceptually similar to a ledger in a manual AIS.
- A master file's individual records are rarely, if ever, changed.
- A master file exists across fiscal periods.
- A master file stores cumulative information.

Answer: <https://biology-forums.com/index.php?topic=1914530>

Question 511

Discuss the three categories of overhead costs in an activity-based costing system.

Answer: <https://biology-forums.com/index.php?topic=1915033>

Question 512

How has the U.S. government deployed computer-assisted audit techniques to reduce the budget?

- To identify fraudulent Medicare claims.
- To identify fraudulent defense spending.
- To identify fraudulent tax returns.
- All of these.

Answer: <https://biology-forums.com/index.php?topic=1914923>

Question 513

Describe the conceptual design specifications once a design alternative is selected.

Answer: <https://biology-forums.com/index.php?topic=1915314>

Question 514

Accountants can help executive compensation plan boards

- comply with legal and regulatory requirements.
- by identifying the best ways to keep the details of compensation plans out of the hands of external parties.
- avoid paying excessive amounts of "perks" to executives.
- distribute information regarding how well each executive is performing their job.

Answer: <https://biology-forums.com/index.php?topic=1915048>

Question 515

Redirecting traffic to a spoofed website to obtain confidential information is known as

- pharming.
- cyber-bullying.
- hacking.
- vishing.

Answer: <https://biology-forums.com/index.php?topic=1914677>

Question 516

_____ is a method of comparing systems by executing an input, processing, and output task on different computer systems and evaluating the results.

- Benchmarking
- Point scoring
- Prototyping
- Requirement costing

Answer: <https://biology-forums.com/index.php?topic=1915252>

Question 517

In which stage(s) of the database design process should accountants participate?

- the systems analysis stage
- the conceptual design stage
- the implementation and conversion stage
- in all of these stages

Answer: <https://biology-forums.com/index.php?topic=1915099>

Question 518

When displayed on a monitor, data output is referred to as

- reports.
- hard copy.
- soft copy.
- financials.

Answer: <https://biology-forums.com/index.php?topic=1914536>

Question 519

Upon notification from the receiving department that the goods have been returned, the manager issues a(n) _____, which authorizes the adjustment of the customer's account.

- debt memo
- credit memo
- adjusting entry
- bill of lading

Answer: <https://biology-forums.com/index.php?topic=1914960>

Question 520

How does the U.S. Justice Department define computer fraud?

- As any crime in which a computer is used.
- As any act in which cash is stolen using a computer.
- As an illegal act in which a computer is an integral part of the crime.
- As an illegal act in which knowledge of computer technology is essential.

Answer: <https://biology-forums.com/index.php?topic=1914650>

Question 521

Changing a customer's credit limit would be recorded where?

- Customer master file.
- Customer transaction file.
- Special journal.
- Customer update file.

Answer: <https://biology-forums.com/index.php?topic=1914534>

Question 522

Identify the business activity below that cannot be modeled using an REA diagram.

- Purchase requisitions.
- Rental transactions.
- Intangible assets.
- All of these can be modeled by an REA diagram.

Answer: <https://biology-forums.com/index.php?topic=1915167>

Question 523

Suppose a relational database contained two linked tables. Assuming the organization wants the database to be normalized, which of the following items represents a problem to normalization?

- The database contains only one primary key.
- The database contains two foreign keys.
- The database contains two primary keys.
- The database contains only one foreign key.

Answer: <https://biology-forums.com/index.php?topic=1914614>

Question 524

Identify the item below which is not a piece of legislation passed to protect individuals against identity theft or to secure individuals' privacy.

- The Health Insurance Portability and Accountability Act (HIPAA).
- The Health Information Technology for Economic and Clinical Health Act (HITECH).
- The Gramm—Leach—Bliley Act.
- The Dodd-Frank Act.

Answer: <https://biology-forums.com/index.php?topic=1914856>

Question 525

Involving accountants in executive compensation plans is often especially helpful

- in keeping track of the executive compensation plan.
- in identifying the appropriate metrics to use when linking compensation to performance.
- in reducing the total amount of compensation paid to executives.
- in suggesting the appropriate amount of compensation executives should be paid.

Answer: <https://biology-forums.com/index.php?topic=1915047>

Question 526

A row in a table that contains data about a specific item in a database table is call

- a data model.
- an attribute.
- a tuple.
- a relational record.

Answer: <https://biology-forums.com/index.php?topic=1914593>

Question 527

The project committee for ALDI corporation just finished evaluating the design alternatives for a new, organization-wide accounting information system and has selected a design. Now, the project committee needs to create conceptual design specifications for which of the following elements below?

- Output.
- Data storage.
- Processing and operations.
- All of these.

Answer: <https://biology-forums.com/index.php?topic=1915313>

Question 528

WorldWide Supermarket, a grocery store with 5,000 locations around the world surprised financial markets by announcing that it was selling all of its computers to CompuService and hiring the firm to operate and manage the supermarket's system. WorldWide Supermarket just engaged in which type of outsourcing agreement?

- A locked-in agreement.
- A mainframe agreement.
- A client/server agreement.
- A cloud computing agreement.

Answer: <https://biology-forums.com/index.php?topic=1915285>

Question 529

Budgets used for internal planning purposes and performance evaluation should be developed on the basis of

- responsibility accounting.
- generally accepted accounting principles.
- financial accounting standards.
- managerial accounting standards.

Answer: <https://biology-forums.com/index.php?topic=1915088>

Question 530

The IT department should be given control of end-user computing (EUC).

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915274>

Question 531

Which systems use the same key to encrypt communications and to decrypt communications?

- Asymmetric encryption.
- Symmetric encryption.
- Hashing encryption.
- Public key encryption

Answer: <https://biology-forums.com/index.php?topic=1914866>

Question 532

Describe ways that the Treadway Commission has recommended to reduce fraudulent financial reporting.

Answer: <https://biology-forums.com/index.php?topic=1914639>

Question 533

Identify one way to improve the accuracy of inventory records that use a perpetual inventory approach

- use of an ERP system
- require the accounting department to calculate cost of goods sold periodically
- use IT to eliminate the need for manual data entry
- use of an MRP inventory system

Answer: <https://biology-forums.com/index.php?topic=1914988>

Question 534

End-user computing can eliminate many of the analyst-programmer communication problems associated with the traditional program development.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915275>

Question 535

Maintaining physical custody of the raw materials and finished goods inventories is the responsibility of the accounting department.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915019>

Question 536

Describe the four strategies used to determine AIS requirements.

Answer: <https://biology-forums.com/index.php?topic=1915245>

Question 537

An auditor searching for a shipping document to ensure that the sales number recorded in the sales journal was properly supported. This is an example of

- review of the documentation.
- vouching.
- confirmation.
- analytical review.

Answer: <https://biology-forums.com/index.php?topic=1914895>

Question 538

There are frequently many canned software packages available. However, many companies choose to develop their own software. Why?

- An organization may have unique requirements that are not addressed by canned software packages.
- Canned software packages are often less expensive than software developed in house.
- The organization's size and complexity necessitates the in-house development of software.
- An organization may have unique requirements that are not addressed by canned software packages and The organization's size and complexity

necessitates the in-house development of software are correct.

Answer: <https://biology-forums.com/index.php?topic=1915266>

Question 539

Every person in the world can have more than one friend, and each person in the world can be a friend to more than one person. Thus, the cardinality that exists between friends and people is

- one-to-one.
- one-to-many.
- many-to-many.
- many-to-none.

Answer: <https://biology-forums.com/index.php?topic=1915121>

Question 540

A(n) _____ helps employees understand management's vision. It communicates company core values and inspires employees to live by those values.

- boundary system
- diagnostic control system
- interactive control system
- belief system

Answer: <https://biology-forums.com/index.php?topic=1914729>

Question 541

Consideration of risk factors and materiality is most associated with which audit stage?

- Collection of audit evidence.
- Communication of audit results.
- Audit planning.
- Evaluation of audit evidence.

Answer: <https://biology-forums.com/index.php?topic=1914890>

Question 542

What controls are available to address the threat of payroll errors?

Answer: <https://biology-forums.com/index.php?topic=1915060>

Question 543

The manager of Cezary Foods was purchasing inventory from Bogumil Distributors online. The manager entered the items and quantities, completed the checkout and payment process, but received the following error message before the order could be processed: "Please enter your phone number." This message is likely the result of a

- validity check.
- completeness test.
- closed-loop verification.
- customer relationship management software application.

Answer: <https://biology-forums.com/index.php?topic=1914942>

Question 544

In a database created using an REA model, the Bill of Materials entity is most analogous to

- the "bill" that can be sent to the customer who order the finished good(s).
- the "recipe" needed to produce the finished good(s).
- the "receipt" for the purchase of specific raw materials.
- the "audit trail" that can be used to verify a finished good(s) was actually produced.

Answer: <https://biology-forums.com/index.php?topic=1915187>

Question 545

Moneka Jones is the CIO for Noela Incorporated. Moneka wants to replace the firm's existing system, but wants to leave the technical issues to the vendor because she is not well-informed on the latest technologies. When preparing an RFP, Moneka most likely should

- disclose exact hardware and software specifications.
- disclose specific performance objectives and requirements.
- disclose general software requirements.
- disclose general performance objectives and requirements.

Answer: <https://biology-forums.com/index.php?topic=1915261>

Question 546

If an organization asks you to disclose your social security number, yet fails to permit you to opt-out before you provide the information, the organization has likely violated which of the Generally Accepted Privacy Principles?

- Management.
- Notice.
- Choice and consent.
- Use and retention.

Answer: <https://biology-forums.com/index.php?topic=1914857>

Question 547

Identify the system below where development would not likely benefit from treating a prototype.

- Decision support systems.
- Executive information systems.
- Expert systems.
- Systems that cross a number of organizational boundaries.

Answer: <https://biology-forums.com/index.php?topic=1915297>

Question 548

According to your textbook, what percentage of outsourcing agreements have been described as failure or as major disappointments?

- 5% - 10%.
- 10% - 25%.
- 25% to 50%.
- Great than 50%.

Answer: <https://biology-forums.com/index.php?topic=1915288>

Question 549

A change in an employee's hourly pay would be recorded in

- the payroll master file.
- a payroll transaction file.
- the employee master file.
- the employee transaction file.

Answer: <https://biology-forums.com/index.php?topic=1914524>

Question 550

What is a buffer overflow attack?

- It is an attack when the perpetrator is inserting malicious query in input such that it is passed to and executed by an application program.
- It is an attack when the perpetrator is inputting so much data that the input buffer overflows. The overflow contains code that takes control of the company's computer.
- It is an attack when the perpetrator uses software to guess company's addresses, send employees blank e-mails, and add unreturned messages to spammer e-mail list.
- It is an attacked when the perpetrator sends hundreds of messages from randomly generated false addresses, overloading an Internet service provider's e-mail server.

Answer: <https://biology-forums.com/index.php?topic=1914665>

Question 551

Traditionally, what did manufacturing firms use to track the amount of time a worker spends on each specific task?

- Job-time ticket.
- Sign-in sheet.
- Punch card.
- RFID tags.

Answer: <https://biology-forums.com/index.php?topic=1915022>

Question 552

Voice phishing, in which e-mail recipients are asked to call a phone number that asks them to divulge confidential data is known as

- pharming.
- cyber-bullying.
- hacking.
- vishing.

Answer: <https://biology-forums.com/index.php?topic=1914678>

Question 553

Discuss the reasons for the rapid increase of computer fraud.

Answer: <https://biology-forums.com/index.php?topic=1914657>

Question 554

Helge Autoparts sells new and refurbished auto parts exclusively to auto dealers. Helge purchases inventory from distributors at trade conventions. Each time Helge makes a purchase, the company records the suppliers name, address, date, specific items purchased, price paid for each, and the total amount spent. Helge later researches the inventory items to set the customer price. The company assigns an inventory number to each item purchased and records the customer price for each item. Helge buys price tags and display supplies from Alwin Incorporated, a company that sells them at all trade conventions. All inventory and supplies purchases are immediately paid for with cash or with checks from a bank account in Helge's name. All cash received from sales are also deposited to the same bank account. Several times a year Helge rents display space at dealer conventions. A deposit is always required, and the entire fee is due the day the convention starts. Helge records the deposit and final payment, along with the convention's name and address, in the same worksheet on which purchases of inventory and supplies are recorded.

Consider Helge's processes regarding the purchasing inventory and supplies, renting display space, and paying for purchased items. A well-designed REA diagram would

- include eight unique entities.
- include nine unique entities.
- include seven unique entities.
- include ten unique entities.

Answer: <https://biology-forums.com/index.php?topic=1915129>

Question 555

Why does Pepsi create most of the software it uses in business operations?

- Pepsi does not trust canned software.
- Using canned software actually cost Pepsi more than using custom software.
- Pepsi could not find canned software sophisticated enough to meet its needs.
- There is no canned software available in Pepsi's industry.

Answer: <https://biology-forums.com/index.php?topic=1915268>

Question 556

A system that creates logs of all network traffic that was permitted to pass the firewall and then analyzes those logs for signs of attempted or successful intrusions is called

- log analysis.
- intrusion detection systems.
- continuous monitoring.
- defense in depth.

Answer: <https://biology-forums.com/index.php?topic=1914824>

Question 557

Which of the following will help organizations to determine whether a system's benefits justify the time, money, and resources required to implement it.

- Economic feasibility.
- Technical feasibility.
- Legal feasibility.
- Operational feasibility.

Answer: <https://biology-forums.com/index.php?topic=1915222>

Question 558

It was late on a Friday afternoon when Chloe Pike got a call at the help desk for Taggart Corp. A man with an edge of panic in his voice was on the phone. "I'm really in a bind and I sure hope that you can help me." He identified himself as Joe Andrew from the accounting department of Taggart Corp. He told Chloe that he had to work on a report that was due on Monday morning and that he had forgotten to bring a written copy of his new password home with him. Chloe knew that Taggart's new password policy required that passwords be at least fifteen characters long, must contain letters and numbers, and must be changed every sixty days, had created problems for many users. Consequently, Chloe provided the password to Joe. The caller turned out not to be Joe Andrew, and Chloe was a victim of

- phreaking.
- war dialing.
- identity theft.
- social engineering.

Answer: <https://biology-forums.com/index.php?topic=1914695>

Question 559

Using an REA database design, which of the below is false with regards to cost data?

- Cost information is stored in several tables.
- Standard cost is stored as an attribute of the Inventory table because it is the same for all units of a given inventory item for a fiscal year.
- In contrast, the actual cost of inventory is stored in a relationship table because prices can vary over time.
- Actual cost can be stored as an attribute of the Inventory table for organizations that value inventory based on the most recent amount paid.

Answer: <https://biology-forums.com/index.php?topic=1915162>

Question 560

Refer to the diagram below, where the numbers next to the arrows refer to the number of days required for completion of the corresponding activity. What is the critical path?

- A-B-D-F
- A-C-E-F
- A-B-D-E-F
- A-C-B-D-F
- A-C-B-D-E-F

Answer: <https://biology-forums.com/index.php?topic=1915209>

Question 561

You are an internal auditor for Ron Burgandy Suits. The CEO has asked you to perform an audit of the program modifications process. Identify one procedure you might use to test controls surrounding the program modification process.

- Review logical access control policies.
- Discuss modification policies with management, users, and systems personnel.
- Verify logical access controls are in effect for program changes.
- Separate development, test, and production versions of programs.

Answer: <https://biology-forums.com/index.php?topic=1914909>

Question 562

Describe the five principles of the Trust Services Framework. Select one of the principles and discuss the why it is important to an organization.

Answer: <https://biology-forums.com/index.php?topic=1914792>

Question 563

A customer's check is received and sent to the accounting office for processing. The customer's account receivable file, stored on a hard drive, is updated. Which one of the following diagrams represents this activity?

-
-
-
-

Answer: <https://biology-forums.com/index.php?topic=1914568>

Question 564

Identify the most correct statement with regard to how the various accounting subsystems update the general ledger.

- Individual journal entries for each accounting subsystem transaction update the general ledger every 24 hours.
- Summary journal entries that represent the results of all transactions for a certain time period are used to update the general ledger.
- The controller or treasurer must approve accounting subsystem journal entries before any updating may occur.
- Nonroutine transactions are entered into the system by the treasurer's office.

Answer: <https://biology-forums.com/index.php?topic=1915070>

Question 565

Auditors often use reperformance to test a company's internal control.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914896>

Question 566

The first step of the risk assessment process is generally to

- identify controls to reduce all risk to zero.

- estimate the exposure from negative events.
- identify the threats that the company currently faces.
- estimate the risk probability of negative events occurring.

Answer: <https://biology-forums.com/index.php?topic=1914762>

Question 567

It is most difficult to quantify _____ when assessing economic feasibility.

- benefits
- costs
- the payback period
- break even

Answer: <https://biology-forums.com/index.php?topic=1915217>

Question 568

Petty cash is disbursed by the Manuela Luisina in the Cashier's Office. Manuela also maintains records of disbursements, places requests to the Finance Department to replace expended funds, and periodically reconciles the petty cash balance. This represents a(n) _____ segregation of duties.

- ideal
- effective
- ineffective
- limited

Answer: <https://biology-forums.com/index.php?topic=1914772>

Question 569

Identify the cost below most likely to be classified as manufacturing overhead.

- Production workers' pay.
- Raw materials used in production.
- Insurance cost.
- Research and development cost.

Answer: <https://biology-forums.com/index.php?topic=1915023>

Question 570

Which of the following measures can protect a company from AIS threats?

- Take a proactive approach to eliminate threats.
- Detect threats that do occur.
- Correct and recover from threats that do occur.
- All of these are proper measures for the accountant to take.

Answer: <https://biology-forums.com/index.php?topic=1914724>

Question 571

Duc An Incorporated provides free coffee to employees. Starbucks delivers coffee packages, sugar, creamer, and filters each week. Every month, Starbucks sends Duc An an invoice. This arrangement is best described as a

- set purchase order.
- fixed purchase order.
- blanket purchase order.
- standard purchase order.

Answer: <https://biology-forums.com/index.php?topic=1914975>

Question 572

Using the database depicted above, in the Sales table, "Customer #" is best described as

- an attribute.
- a primary key.
- a foreign key.
- an attribute, a primary key, and a foreign key

Answer: <https://biology-forums.com/index.php?topic=1914621>

Question 573

According to a survey discussed in your textbook, what percentage of outsourcing experiences have been labeled as "disasters" by company executives?

- 5%.
- 17%.
- 33%.
- 50%.

Answer: <https://biology-forums.com/index.php?topic=1915287>

Question 574

The unauthorized disclosure of sensitive information is an example of what risk associated with outsourcing?

- A locked-in system.
- A loss of control.
- A reduced competitive advantage.
- Inflexibility.

Answer: <https://biology-forums.com/index.php?topic=1915283>

Question 575

Describe the three types of detective controls that enable organizations timely detection of intrusions and problems.

Answer: <https://biology-forums.com/index.php?topic=1914826>

Question 576

Tools called _____ can be used to identify unused and, therefore, unnecessary programs that represent potential security threats.

- router scanners
- vulnerabilities scanners
- deep inspection scanners
- TCP scanners

Answer: <https://biology-forums.com/index.php?topic=1914813>

Question 577

_____ is a form of resistance when users continue to use a manual process instead of adopting a new information system.

- Acceptance
- Aggression
- Avoidance
- Aggravation

Answer: <https://biology-forums.com/index.php?topic=1915225>

Question 578

Describe the differences between spyware, scareware, and ransomware.

Answer: <https://biology-forums.com/index.php?topic=1914715>

Question 579

As each payroll transaction is processed, the system should also

- allocate labor costs to appropriate general ledger accounts
- use cumulative totals generated from a payroll to create a summary journal entry to be posted to the general ledger
- both allocate labor costs to appropriate general ledger accounts and use cumulative totals generated from a payroll to create a summary journal entry to be posted to the general ledger
- The HRM system should not perform either activity A or B.

Answer: <https://biology-forums.com/index.php?topic=1915042>

Question 580

Describe what is a E-R diagram and provide an example.

Answer: <https://biology-forums.com/index.php?topic=1915109>

Question 581

Approximately what percentage of software development projects were unsuccessful?

- 70%
- 30%
- 66%
- 54%

Answer: <https://biology-forums.com/index.php?topic=1915199>

Question 582

Explain the importance of using a request for proposal.

Answer: <https://biology-forums.com/index.php?topic=1915263>

Question 583

In a data flow diagram that depicts a company's internal controls, where is each internal control typically explained in detail?

- in an annotation on the same page as the internal control
- inside the symbol used to represent the internal control
- on a table that accompanies the internal control data flow diagram
- Internal controls are not typically explained in detail in an internal control data flow diagram.

Answer: <https://biology-forums.com/index.php?topic=1914559>

Question 584

When seeking to find anonymous answers, the most useful approach is to

- conduct interviews.
- make observations.
- distribute questionnaires.
- read system documentation.

Answer: <https://biology-forums.com/index.php?topic=1915237>

Question 585

Identify the statement below that best describes a Gantt chart.

- A network of arrows and nodes representing project activities.
- A bar chart with project activities on the left-hand side and units of time across the top.
- A pie chart with the size of estimated expenditures represented as slices.
- A scatterplot diagram with activities on the Y axis and dots representing the potential expenditures of each activity.

Answer: <https://biology-forums.com/index.php?topic=1915210>

Question 586

What is a dictionary attack?

- It is an attack when the perpetrator is inserting malicious query in input such that it is passed to and executed by an application program.
- It is an attack when the perpetrator is inputting so much data that the input buffer overflows. The overflow contains code that takes control of the company's computer.
- It is an attack when the perpetrator uses software to guess company's addresses, send employees blank e-mails, and add unreturned messages to spammer e-mail list.
- It is an attacked when the perpetrator sends hundreds of messages from randomly generated false addresses, overloading an Internet service provider's e-mail server.

Answer: <https://biology-forums.com/index.php?topic=1914664>

Question 587

The most common input-related vulnerability is called the

- softening attack.
- hardening attack.
- cross-site scripting attack.
- buffering attack.

Answer: <https://biology-forums.com/index.php?topic=1914810>

Question 588

According to the ERM model, _____ help to align high level goals with the company's mission.

- compliance objectives
- operations objectives
- reporting objectives
- strategic objectives

Answer: <https://biology-forums.com/index.php?topic=1914750>

Question 589

Identify the item below that would be classified as a resource by the REA data model.

- An IOU from a customer.

- The customer.
- A customer sale.
- A loan from a vendor.

Answer: <https://biology-forums.com/index.php?topic=1915111>

Question 590

Which of the following is not generally changed when a company's accounting information system is changed?

- Employee compensation.
- The organization's structure.
- Employee headcount.
- All of these are generally changed.

Answer: <https://biology-forums.com/index.php?topic=1915337>

Question 591

When an organization seeks to modify canned software, it is best when _____ because unauthorized modifications may make the program unreliable.

- the vendor modifies the software
- the intended end-user modifies the software
- programmers with software experience modify the software
- the organization's IT modifies the software

Answer: <https://biology-forums.com/index.php?topic=1915260>

Question 592

A credit sale should always be denied if it exceeds the customer's credit limit.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914948>

Question 593

Describe what a man-trap is and how it contributes to information security.

Answer: <https://biology-forums.com/index.php?topic=1914820>

Question 594

Who should communicate frequently with users and hold regular meetings to consider ideas and discuss progress so there are no surprises upon project completion?

- Information systems steering committee.
- Management.
- Project development team.
- Accountants.

Answer: <https://biology-forums.com/index.php?topic=1915204>

Question 595

Which of the following is an information systems audit review procedure?

- Verify the extent and effectiveness of encryption.
- Inspect computer sites.
- Test assignment procedures for user IDs.
- Observe the preparation of backup files.

Answer: <https://biology-forums.com/index.php?topic=1914906>

Question 596

Falk Noam is the internal auditor for Matan Incorporated. Before investigating the HRM / payroll cycle at Matan, Falk decided to read up on the proper segregation of duties regarding payroll disbursement processes. For strongest segregation of duties, the _____ should distribute paychecks.

- accounts payable department
- cashier
- internal audit department
- external auditor

Answer: <https://biology-forums.com/index.php?topic=1915063>

Question 597

What is social engineering? Provide an example.

Answer: <https://biology-forums.com/index.php?topic=1914699>

Question 598

Whitewater Rapids provides canoes to tourists eager to ride Whitewater River's rapids. Management has determined that there is one chance in a thousand of a customer being injured or killed. Settlement of resulting lawsuits has an average cost of \$850,000. Insurance with a \$100,000 deductible is available. It covers the costs of lawsuits, unless there is evidence of criminal negligence. What is the impact of this risk without insurance?

- \$10
- \$850
- \$100,000
- \$850,000

Answer: <https://biology-forums.com/index.php?topic=1914764>

Question 599

Insiders are frequently the ones who commit fraud because

- they are more dishonest than outsiders.
- they need money more than outsiders.
- they are less likely to get caught than outsiders.
- they know more about the system and its weaknesses than outsiders.

Answer: <https://biology-forums.com/index.php?topic=1914645>

Question 600

Although Gillette uses canned software in its business operations, it does so with the intention of creating a competitive advantage. Identify how Gillette aims to gain a greater competitive advantage from using canned software.

- From deciding how the software should be used.
- From deciding what software should be used.
- From the cost savings it gains by using canned software.
- From deciding when software should be used.

Answer: <https://biology-forums.com/index.php?topic=1915267>

Question 601

The _____ is responsible for the database.

- database master
- database manager
- database administrator
- data coordinator

Answer: <https://biology-forums.com/index.php?topic=1914586>

Question 602

What is PLM and how management can use it to improve product design?

Answer: <https://biology-forums.com/index.php?topic=1915012>

Question 603

Maureen Boyd was arrested in Kansas City for running an online business that specialized in buying and reselling stolen credit card information.

Maureen was charged with

- typosquatting.
- carding.
- pharming.
- phishing.

Answer: <https://biology-forums.com/index.php?topic=1914697>

Question 604

Pre-numbered shipping documents and pre-numbered invoices are examples of

- sequence codes.
- block codes.
- group codes.
- mnemonic codes.

Answer: <https://biology-forums.com/index.php?topic=1914526>

Question 605

The unauthorized use of special program that bypass regular system controls to perform illegal acts is called

- a Trojan horse.
- a trap door.
- the salami technique.
- superzapping.

Answer: <https://biology-forums.com/index.php?topic=1914709>

Question 606

A growing number of companies require some of their upper level executives to spend time performing job duties of rank-and-file employees. When the CEO of Loews Hotels assumed the role of bellman, he discovered

- that the company's polyester uniform caused him to sweat a great deal.
- evidence of fraud in several hotel locations.
- instances where company employees fell asleep on the job.
- situations where employees were not treating customers properly.

Answer: <https://biology-forums.com/index.php?topic=1915045>

Question 607

The Bear Corporation uses a tool that embeds a code into all of its digital documents. It then scours the internet, searching for codes that it has embedded into its files. When Bear finds an embedded code on the internet, it knows that confidential information has been leaked. Bear then begins identifying how the information was leaked and who was involved with the leak. Bear is using

- an information rights management software.
- a data loss prevention software.
- a digital watermark.
- a stop leak software.

Answer: <https://biology-forums.com/index.php?topic=1914845>

Question 608

Identify the opportunity below that could enable an employee to commit fraud.

- An employee's spouse loses her job.
- The company does not have a clear policies and procedures for the employee to follow.
- The employee is experiencing financial hardship.
- An employee is upset that he was passed over for a promotion.

Answer: <https://biology-forums.com/index.php?topic=1914646>

Question 609

How many side panels should the company budget for use in week two?

Answer: <https://biology-forums.com/index.php?topic=1915030>

Question 610

_____ is a method of comparing systems based on the cost of all required features; when software does not meet all requirements, the cost of developing unavailable features is estimated and added to its cost.

- Benchmarking
- Point scoring
- Requirement costing
- Prototyping

Answer: <https://biology-forums.com/index.php?topic=1915253>

Question 611

Mara Kay is a system analyst for a national department store. She was tasked to identify previously unknown relationships in the company's sales data that can be used in future promotions. What technique would Mara most likely use?

- Customer auditing
- Customer resource management
- Data exploring
- Data mining

Answer: <https://biology-forums.com/index.php?topic=1914581>

Question 612

Sabella Cycles declared bankruptcy in 2013 and has since closed 5 outlets, or approximately 25% of its locations. Sabella needs to reduce the costs of operating the firm's information systems. To accomplish this, Sabella might decide to

- replace the existing system with one of a smaller scale.
- customize the existing system.
- outsource system operations.
- purchase a canned software system.

Answer: <https://biology-forums.com/index.php?topic=1915284>

Question 613

Which of the following is not a common design feature of housing mission-critical servers and databases?

- Adequate air-conditioning systems to reduce the likelihood of damage due to overheating.
- Overhead sprinklers to provide protection from fire.
- Cables with special plugs that cannot be easily removed.
- Surge-protection devices to provide protection against temporary power fluctuations.

Answer: <https://biology-forums.com/index.php?topic=1914876>

Question 614

A guiding philosophy and a set of principles for developing information systems in an unknown, rapidly changing environment is called

- agile development.
- scrum methodology.
- scrum development.
- user stories.

Answer: <https://biology-forums.com/index.php?topic=1915301>

Question 615

A report of employer's quarterly federal tax return (showing all wages subject to tax and amounts withheld for income tax and FICA) is called

- form W-2.
- form W-3.
- form 1099-Misc.
- form 941.

Answer: <https://biology-forums.com/index.php?topic=1915066>

Question 616

Catarina Boards is a skateboard retailer located in Pueblo, New Mexico. Catarina Boards is a sole proprietorship that stocks an inventory of between 30 and 50 different skateboards. Inventory is updated in real time by the AIS. If Catarina wishes to keep detailed information about the purchase price of each skateboard in a place outside of the general ledger, it might use a

- relational ledger.
- transaction file.
- master file.
- specific ledger.

Answer: <https://biology-forums.com/index.php?topic=1914531>

Question 617

Corporate strategy should affect the way a firm deploys an accounting information system.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914501>

Question 618

The maximum cardinality of any REA diagram relationship is

- zero or one.
- one or many.
- zero or many.
- many or none.

Answer: <https://biology-forums.com/index.php?topic=1915126>

Question 619

Pretexting is best described as a social engineering technique that uses

- text messages to gain sensitive information.
- an invented scenario to gain sensitive information.
- threat of physical force to gain sensitive information.
- impersonation of somebody you know to gain sensitive information.

Answer: <https://biology-forums.com/index.php?topic=1914703>

Question 620

Nancy Kempf has been hired by Andersen Manufacturing as a staff accountant in the internal audit department. She has been asked to thoroughly document the existing accounting information system in preparation for making recommendations for improvements to internal controls. She decides to begin with a description of the information stored in paper records, their sources, and their destinations. The documentation tool that he should employ for this purpose is a

- data flow diagram.
- document flowchart.
- system flowchart.
- program flowchart.

Answer: <https://biology-forums.com/index.php?topic=1914566>

Question 621

When integrating multiple REA diagrams into an integrated REA diagram, merging redundant resources

- always affects minimum cardinalities associated with the merged event.
- sometimes affects minimum cardinalities associated with the merged event.
- never affects minimum cardinalities associated with the merged event.
- None of these

Answer: <https://biology-forums.com/index.php?topic=1915136>

Question 622

Regularly reviewing an accounts receivable aging report can help management do what?

- spot firms who are falling behind in their payments
- identify customers who have not purchased anything lately
- improve the speed which customers make payments
- determine whether the firm's pricing policy is effective

Answer: <https://biology-forums.com/index.php?topic=1914940>

Question 623

One way a firm could reduce the risk of problems with supplier dependability is to

- purchase inventory from only U.S.-based suppliers.
- use an ERP system for purchases.
- require suppliers to be ISO 9000 certified.
- automate the purchasing function.

Answer: <https://biology-forums.com/index.php?topic=1914995>

Question 624

Describe the steps in the development of a company's risk assessment and response strategy.

Answer: <https://biology-forums.com/index.php?topic=1914763>

Question 625

Identify one aspect of systems reliability that is not a source of concern with regards to a public cloud.

- confidentiality
- privacy
- efficiency
- availability

Answer: <https://biology-forums.com/index.php?topic=1914829>

Question 626

In a payroll processing DFD, the "prepare reports" activity will be represented by _____, the "employee payroll file" will be represented by _____, and the "management" will be represented by _____.

- a circle; two horizontal lines; a square.
- a circle; two horizontal lines; two horizontal lines.
- a rectangle; a square; a circle.

- a square; two horizontal lines; a circle.

Answer: <https://biology-forums.com/index.php?topic=1914549>

Question 627

Identify the department below that should not be able to submit a purchase requisition.

- Marketing
- Production
- Inventory Control
- None of these

Answer: <https://biology-forums.com/index.php?topic=1914977>

Question 628

Identify the statement below that is false with regards to the development of an AIS.

- A newly designed AIS always meets user needs for a time period.
- Changes to the AIS are often difficult to make after requirements have been frozen into specifications.
- The development process can take so long that the system no longer meets company needs.
- Users are sometimes unable to specify their needs adequately.

Answer: <https://biology-forums.com/index.php?topic=1915246>

Question 629

Using the database depicted above, "Item #" is best described as

- an attribute.
- a primary key.
- a foreign key.
- an attribute, a primary key, and a foreign key

Answer: <https://biology-forums.com/index.php?topic=1914619>

Question 630

An accounting policy that requires a purchasing manager to sign off on all purchases over \$10,000 is an example of

- general authorization.
- specific authorization.
- special authorization.
- generic authorization.

Answer: <https://biology-forums.com/index.php?topic=1914770>

Question 631

Cloud computing is generally more secure than traditional computing.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914832>

Question 632

Which of the following control considerations will help ensure that all cash disbursements are made only to legitimate vendors?

- Security.
- Accuracy.
- Authorization.
- Validity.

Answer: <https://biology-forums.com/index.php?topic=1915319>

Question 633

Identify one control that can be used to mitigate the threat of poor product design that results in excess costs.

- production planning systems
- analysis of warranty and repair costs
- encryption
- insurance

Answer: <https://biology-forums.com/index.php?topic=1915005>

Question 634

The balanced scorecard attempts to solve what major issue associated with traditional accounting reports?

- Traditional accounting reports focus too narrowly on financial performance.
- Traditional accounting reports are not easily understood by non-accountants.
- Traditional accounting reports are expensive to produce.
- Traditional accounting reports are produced too slowly to provide value.

Answer: <https://biology-forums.com/index.php?topic=1915090>

Question 635

Cloud computing can potentially generate significant cost savings for an organization.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914831>

Question 636

Identify the system below that end users should not be allowed to develop.

- A payroll processing program.
- A program that performs "what-if" statistical modeling.
- Developing an application using prewritten software such as a spreadsheet or database system.
- Preparing a schedule or list such as a depreciation schedule.

Answer: <https://biology-forums.com/index.php?topic=1915270>

Question 637

Which of the following is not true regarding virtual private networks (VPN)?

- VPNs provide the functionality of a privately owned network using the Internet.
- Using VPN software to encrypt information while it is in transit over the Internet in effect creates private communication channels, often referred to as tunnels, which are accessible only to those parties possessing the appropriate encryption and decryption keys.
- It is more expensive to reconfigure VPNs to include new sites than it is to add or remove the corresponding physical connections in a privately owned network.
- The cost of the VPN software is much less than the cost of leasing or buying the infrastructure (telephone lines, satellite links, communications equipment, etc.) needed to create a privately owned secure communications network.

Answer: <https://biology-forums.com/index.php?topic=1914862>

Question 638

Describe the difference between concurrent audit techniques and embedded audit modules.

Answer: <https://biology-forums.com/index.php?topic=1914912>

Question 639

When using electronic documents, _____ increase(s) the accuracy of data entry.

- access controls
- separation of duties
- general controls
- application controls

Answer: <https://biology-forums.com/index.php?topic=1915054>

Question 640

Knowledge management systems (KMS) permit organizations to

- store employee solutions to specific problems in a shared database.
- learn from individuals external to the organization.
- perform background checks on potential employees.
- gain competitive business intelligence on competitors.

Answer: <https://biology-forums.com/index.php?topic=1915052>

Question 641

Type and group entities are similar in that both are abstractions that represent sets of

- objects.
- semantics.
- attributes.
- tables.

Answer: <https://biology-forums.com/index.php?topic=1915175>

Question 642

What is the final step in the data processing cycle?

- output
- storage
- processing
- input

Answer: <https://biology-forums.com/index.php?topic=1914515>

Question 643

Using an REA database design, which is the most likely primary key for the Pay for Goods table?

- Cash transaction number.
- Check number.
- Invoice number.
- Receiving report number.

Answer: <https://biology-forums.com/index.php?topic=1915164>

Question 644

Identify how firms use predictive analysis.

- to provide an educated guess regarding what is expected to occur in the near future
- to engage in data warehousing
- to engage in a low-cost strategy
- to design the most effective accounting information system

Answer: <https://biology-forums.com/index.php?topic=1914503>

Question 645

Which of the following is an example of input fraud?

- A man used desktop publishing to prepare bills for office supplies that were never ordered or delivered and mailed them to local companies. The invoices were for less than \$300, an amount that often does not require purchase orders or approvals. A high percentage of the companies paid the bills.
- Two accountants without the appropriate access rights hacked into Cisco's stock option system, transferred over \$6.3 million of Cisco stock to their brokerage accounts, and sold the stock. They used part of the funds to support an extravagant lifestyle, including a \$52,000 Mercedes-Benz, a \$44,000 diamond ring, and a \$20,000 Rolex watch.
- The office manager of a Wall Street law firm sold information to friends and relatives about prospective mergers and acquisitions found in Word files. They made several million dollars trading the securities.
- A fraud perpetrator scanned a company paycheck, used desktop publishing software to erase the payee and amount, and printed fictitious paychecks.

Answer: <https://biology-forums.com/index.php?topic=1914655>

Question 646

Which of the following statements is false regarding REA diagrams?

- Each organization will have its own unique REA diagram.
- An REA diagram for a given organization will change over time.
- Data modeling and REA diagram development involve complex and repetitive processes.
- Redrawing an REA diagram several times during development is uncommon.

Answer: <https://biology-forums.com/index.php?topic=1915128>

Question 647

The steps that criminals take to identify potential points of remote entry is called

- scanning and mapping the target.
- social engineering.
- research.
- reconnaissance.

Answer: <https://biology-forums.com/index.php?topic=1914801>

Question 648

In which transaction cycle would information for initiating back orders for out of stock goods be most likely to pass between internal and external accounting information systems?

- the revenue cycle
- the expenditure cycle

- the human resources / payroll cycle
- the financing cycle

Answer: <https://biology-forums.com/index.php?topic=1914489>

Question 649

An organization that has an antiquated accounting information system has more _____ risk than an organization that has a more advanced system.

- control
- detection
- inherent
- investing

Answer: <https://biology-forums.com/index.php?topic=1914891>

Question 650

The technique of using queries to investigate hypothesized relationships among data is called

- business intelligence.
- online analytical processing.
- data analysis.
- data mining.

Answer: <https://biology-forums.com/index.php?topic=1914584>

Question 651

Which of the below keeps a record of the network traffic permitted to pass through a firewall?

- Intrusion detection system.
- Vulnerability scan.
- Log analysis.
- Penetration test.

Answer: <https://biology-forums.com/index.php?topic=1914811>

Question 652

To minimize the risk of system downtime, Grizzly Corporation stores its data on multiple disk drives simultaneously. This practice is called

- downtime minimization plan.
- redundant arrays of independent drives.
- redundant arrays of independent backups.
- patch backup management.

Answer: <https://biology-forums.com/index.php?topic=1914879>

Question 653

_____ attempts to minimize or eliminate carrying and stockout costs.

- Just-in-time inventory
- Materials requirements planning
- Economic order quantity
- Evaluated receipt settlement

Answer: <https://biology-forums.com/index.php?topic=1914973>

Question 654

A value chain typically consists of five primary activities that can directly provide value to customers. The activities that help customers buy the organization's products or services represent

- inbound logistics.
- outbound logistics.
- marketing and sales.
- operations.

Answer: <https://biology-forums.com/index.php?topic=1914509>

Question 655

List the four DBMS "languages" and describe who uses each and for what purpose.

Answer: <https://biology-forums.com/index.php?topic=1914592>

Question 656

When seeking to verify how a system actually works, rather than how it should work. The most useful approach is to

- conduct interviews.
- make observations.
- distribute questionnaires.
- read system documentation.

Answer: <https://biology-forums.com/index.php?topic=1915238>

Question 657

Explain specifically what is meant by the following statement: "Accountants can and should participate in all stages of the database design process."

Answer: <https://biology-forums.com/index.php?topic=1915097>

Question 658

Identify the entity that stores most of the data typically found in the employee master file.

- Time Worked.
- Employee.
- Salary.
- Payroll.

Answer: <https://biology-forums.com/index.php?topic=1915188>

Question 659

Queries need to be created every time to retrieve information from a database.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915161>

Question 660

The most effective way to protect network resources that are exposed to the internet, yet reside outside of a network is

- a firewall.
- employee training.
- a demilitarized zone.
- stateful packet filtering.

Answer: <https://biology-forums.com/index.php?topic=1914817>

Question 661

When a systems vendor provides software via the Internet and gives the user accesses to the software remotely via the Internet, this is known as

- a turnkey system.
- cloud computing.
- an application service package.
- canned software.

Answer: <https://biology-forums.com/index.php?topic=1915248>

Question 662

Logs need to be analyzed regularly to detect problems in a timely manner.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914823>

Question 663

In which tool is a prioritized list of projects contained?

- The project development plan.
- The implementation plan.
- The master plan.
- The program evaluation and review technique plan.

Answer: <https://biology-forums.com/index.php?topic=1915207>

Question 664

As part of the bidding process required for bidding on providing a new software system to Kinect Incorporated, Thorton Wilder prepared diagrams that represent input and output screenshots. These diagrams are an example of

- CASE.

- an operational prototype.
- a RFP.
- a nonoperational prototype.

Answer: <https://biology-forums.com/index.php?topic=1915298>

Question 665

A report of income paid to independent contractors is called

- form W-2.
- form W-3.
- form 1099-Misc.
- form 941.

Answer: <https://biology-forums.com/index.php?topic=1915064>

Question 666

Which process or activity relates to overproduction?

- product design
- planning and scheduling
- production operations
- cost accounting

Answer: <https://biology-forums.com/index.php?topic=1915017>

Question 667

Carly Jackson is a staff auditor for a public accounting firm. She has been asked to document the client's existing accounting information system so the engagement team can assess the client's adequacy of controls around financial reporting. She decides to begin by creating a flowchart to describe, analyze, and evaluate internal controls. What documentation tool should she use for this purpose?

- internal control flowchart
- document flowchart
- system flowchart
- dataflow diagram

Answer: <https://biology-forums.com/index.php?topic=1914573>

Question 668

Batch processing continues to be widely used to process payroll transactions.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915051>

Question 669

What is RFID tags and how do companies use them to improve their shipping process?

Answer: <https://biology-forums.com/index.php?topic=1914958>

Question 670

Implementation of an ERP system requires effective segregation of responsibility for

- recording, risk assessment, and control procedures.
- authorization, monitoring, and risk assessment.
- recording and monitoring of organizational assets.
- authorization, recording, and custody of organizational assets.

Answer: <https://biology-forums.com/index.php?topic=1914540>

Question 671

A _____ is an abstract representation of a database's contents.

- schema
- logical data model
- physical view
- data dictionary

Answer: <https://biology-forums.com/index.php?topic=1914590>

Question 672

Identify one organization that quickly recovered from September 11th, 2001 due to its disaster recovery and business continuity plan.

- New York Stock Exchange
- NASDAQ
- New York Fire Department
- United Airlines

Answer: <https://biology-forums.com/index.php?topic=1914887>

Question 673

In the time-based model of information security, R represents

- the time it takes to respond to and stop the attack.
- the time it takes for the organization to detect that an attack is in progress.
- the time it takes an attacker to break through the various controls that protect the organization's information assets.
- the time it takes to assess threats and select risk response.

Answer: <https://biology-forums.com/index.php?topic=1914797>

Question 674

Identify the item below that is the biggest purchasing function cost driver.

- the number of purchase requisitions processed
- the number of suppliers used
- the number of purchase orders processed
- the quantity of items ordered

Answer: <https://biology-forums.com/index.php?topic=1914993>

Question 675

Describe what information security process the term hardening refers to.

Answer: <https://biology-forums.com/index.php?topic=1914819>

Question 676

When a systems vendor provides both the software and hardware needed to run a system as a package, this is known as

- a turnkey system.
- cloud computing.
- an application service package.
- canned software.

Answer: <https://biology-forums.com/index.php?topic=1915247>

Question 677

Identify the most important component of a disaster recovery plan below.

- Documentation.
- Operating instructions.
- Periodic testing.
- On-site and off-site storage.

Answer: <https://biology-forums.com/index.php?topic=1914886>

Question 678

From the choices below, identify the attribute below that would make the best primary key.

- Product number.
- Date of first purchase.
- Postal code.
- Customer telephone number.

Answer: <https://biology-forums.com/index.php?topic=1915152>

Question 679

A well-known hacker started her own computer security consulting business. Many companies pay her to attempt to gain unauthorized access to their network. If she is successful, she offers advice as to how to design and implement better controls. What is the name of the testing for which the hacker is being paid?

- Penetration test.
- Vulnerability scan.
- Deep packet inspection
- Buffer overflow test.

Answer: <https://biology-forums.com/index.php?topic=1914812>

Question 680

The hidden cost of inadequate training is that users turn for help to coworkers who have mastered the system, decreasing the productivity of coworkers and increasing company costs.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915341>

Question 681

In a supplier audit, what are some of the red flags that could indicate potential supplier's problems?

Answer: <https://biology-forums.com/index.php?topic=1914997>

Question 682

A graphical depiction of a database's contents showing the various entities being modeled and the important relationships among them is called a(n)

- REA diagram.
- data diagram.
- ERP diagram.
- ER diagram.

Answer: <https://biology-forums.com/index.php?topic=1915107>

Question 683

For strongest segregation of duties, the credit manager should never report to

- the marketing department.
- the accounting department.
- the credit department.
- the IT department.

Answer: <https://biology-forums.com/index.php?topic=1914946>

Question 684

Discuss the weaknesses in COSO's internal control framework that led to the development of the COSO Enterprise Risk Management framework.

Answer: <https://biology-forums.com/index.php?topic=1914732>

Question 685

Discuss the reasons small and mid-sized businesses are attracted to payroll service bureaus and PEOs.

Answer: <https://biology-forums.com/index.php?topic=1915068>

Question 686

The textbook explicitly identifies _____ as situation where a properly designed database can yield tax benefits.

- meal and entertainment expenses
- salary expenses
- travel expenses
- depreciation expenses

Answer: <https://biology-forums.com/index.php?topic=1915191>

Question 687

A feasibility study should first be performed in the _____ stage of the systems development life cycle.

- conceptual design
- implementation and conversion
- physical design
- system analysis

Answer: <https://biology-forums.com/index.php?topic=1915213>

Question 688

_____ and _____ are approaches to evaluating vendor proposals that do not incorporate dollar estimates of costs or benefits.

- Benchmark problem; point scoring
- Point scoring; requirements costing
- Requirements costing; benchmark problem
- Point scoring; prototyping

Answer: <https://biology-forums.com/index.php?topic=1915254>

Question 689

Describe the three steps to the implementation of an REA diagram in a relational database.

Answer: <https://biology-forums.com/index.php?topic=1915154>

Question 690

Identify the item below that is not a step you could take to prevent yourself from becoming a victim of identity theft.

- Shred all documents that contain your personal information.
- Only print your initial and last name on your personal checks.
- Monitor your credit reports regularly.
- Refuse to disclose your social security number to anyone or any organization.

Answer: <https://biology-forums.com/index.php?topic=1914855>

Question 691

What is the second step in the data processing cycle?

- Input.
- Output.
- Storage.
- Processing.

Answer: <https://biology-forums.com/index.php?topic=1914522>

Question 692

Identify a party below who was involved with developing the Trust Services Framework.

- FASB
- COSO
- AICPA
- PCAOB

Answer: <https://biology-forums.com/index.php?topic=1914787>

Question 693

What confidentiality and security risk does using VoIP present to organizations?

- Internet e-mail communications can be intercepted.
- Internet photographs can be intercepted.
- Internet video can be intercepted.
- Internet voice conversations can be intercepted.

Answer: <https://biology-forums.com/index.php?topic=1914846>

Question 694

Which of the following is an example of processor fraud?

- A man used desktop publishing to prepare bills for office supplies that were never ordered or delivered and mailed them to local companies. The invoices were for less than \$300, an amount that often does not require purchase orders or approvals. A high percentage of the companies paid the bills.
- Two accountants without the appropriate access rights hacked into Cisco's stock option system, transferred over \$6.3 million of Cisco stock to their brokerage accounts, and sold the stock. They used part of the funds to support an extravagant lifestyle, including a \$52,000 Mercedes-Benz, a \$44,000 diamond ring, and a \$20,000 Rolex watch.
- The office manager of a Wall Street law firm sold information to friends and relatives about prospective mergers and acquisitions found in Word files. They made several million dollars trading the securities.
- A fraud perpetrator scanned a company paycheck, used desktop publishing software to erase the payee and amount, and printed fictitious paychecks.

Answer: <https://biology-forums.com/index.php?topic=1914654>

Question 695

The system objective concerned that information output should help management and users make decisions is known as

- flexibility.
- reliability.
- timeliness.
- usefulness.

Answer: <https://biology-forums.com/index.php?topic=1915240>

Question 696

A 16 year old hacker was able to access the systems of U.S. Missile Command and accidentally launched a small nuclear missile, which fortunately, failed to detonate.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914632>

Question 697

Identify the item below that is not a desired result of an employee bonus system.

- Employees may recommend unnecessary services to customers in order to exceed set sales quotas and earn a bonus.
- Employees may look for ways to improve service.
- Employees may analyze their work environment and find ways to cut costs.
- Employees may work harder and may be more motivated to exceed target goals to earn a bonus.

Answer: <https://biology-forums.com/index.php?topic=1915038>

Question 698

Identify the year the SEC will require American companies to switch from U.S.-based GAAP to IFRS as the basis for preparing financial statements.

- 2016
- 2018
- 2020
- At this point it is unclear when the SEC will require American companies to implement IFRS, though the SEC remains committed to requiring U.S. companies use IFRS at some point.

Answer: <https://biology-forums.com/index.php?topic=1915082>

Question 699

A report of wages and withholdings for each employee is called

- form W-2.
- form W-3.
- form 1099-Misc.
- form 941.

Answer: <https://biology-forums.com/index.php?topic=1915065>

Question 700

Describe the concept of materiality and provide an example.

Answer: <https://biology-forums.com/index.php?topic=1914902>

Question 701

Which of the following is not an activity performed in the expenditure cycle?

- ordering
- receiving
- cash disbursement
- shipping

Answer: <https://biology-forums.com/index.php?topic=1914969>

Question 702

For strongest segregation of duties, a sales representative should never be allowed to

- discuss the company's products.
- negotiate the sales price.
- approve a sale on credit.
- send a customer a gift.

Answer: <https://biology-forums.com/index.php?topic=1914947>

Question 703

One of the key objectives of segregating duties is to

- ensure that no collusion will occur.
- achieve an optimal division of labor for efficient operations.
- make sure that different people handle different transactions.
- make sure that different people handle different parts of the same transaction.

Answer: <https://biology-forums.com/index.php?topic=1914768>

Question 704

Which of the following is not a principle related to information and communicating in the updated COSO Integrated Control framework?

- Communicate relevant internal control matters to external parties.
- Obtain or generate relevant, high-quality information to support internal control.
- Surround internal control processes with information technology that enables discrepancies to be identified.
- Internally communicate the information necessary to support the other components of internal control.

Answer: <https://biology-forums.com/index.php?topic=1914777>

Question 705

Which electronic files are either read or updated when goods are ordered from a vendor?

- inventory, vendors, and accounts payable
- vendors and accounts payable
- inventory, vendors, and open purchase orders
- open purchase orders and accounts payable

Answer: <https://biology-forums.com/index.php?topic=1914972>

Question 706

Receiving goods from vendors is part of which cycle?

- the revenue cycle
- the financing cycle
- the expenditure cycle
- the payroll cycle

Answer: <https://biology-forums.com/index.php?topic=1914492>

Question 707

Information encrypted with the creator's private key that is used to authenticate the sender is called

- asymmetric encryption.
- digital certificate.
- digital signature.
- public key.

Answer: <https://biology-forums.com/index.php?topic=1914868>

Question 708

Suppose an organization is interested in knowing whether it has access to people who can design, implement, and operate the proposed system.

Where should this requirement be considered in a feasibility study?

- Economic feasibility.
- Scheduling feasibility.
- Operational feasibility.
- Technical feasibility.

Answer: <https://biology-forums.com/index.php?topic=1915216>

Question 709

In the Customer table above, "Customer #" is best described as

- an attribute.
- a primary key.
- a foreign key.
- an attribute, a primary key, and a foreign key

Answer: <https://biology-forums.com/index.php?topic=1914622>

Question 710

Identify the party below that is not external to the firm.

- customer
- vendor
- government agencies
- CEO

Answer: <https://biology-forums.com/index.php?topic=1914490>

Question 711

The project committee for ALDI corporation is attempting to evaluate design alternatives proposed for a new, organization-wide accounting information system. However, there is a great deal of debate regarding whether source documents, turnaround documents, or source data automation should be utilized in the new system. Which design consideration is most appropriately associated with these alternatives?

- Communication channels.
- Data storage structure.
- File organization and access.
- Input medium.

Answer: <https://biology-forums.com/index.php?topic=1915312>

Question 712

When seeking to describes how a system should work, the most useful approach is to

- conduct interviews.
- make observations.
- distribute questionnaires.
- read system documentation.

Answer: <https://biology-forums.com/index.php?topic=1915239>

Question 713

Source data automation is often effective in reducing

- unintentional errors.
- intentional errors.
- accuracy.
- theft.

Answer: <https://biology-forums.com/index.php?topic=1915061>

Question 714

Companies usually accept the project with the _____ when using the payback method to determine a project's economic feasibility.

- longest payback period
- weighted average payback period
- payback period that is equal to the project's economic life
- shortest payback period

Answer: <https://biology-forums.com/index.php?topic=1915218>

Question 715

The primary key for M:N relationship tables

- is a single attribute.
- always consists of two attributes.
- is the primary key of the most important entity linked to that relationship.
- does not exist. Many-to-many relationship tables only use foreign keys.

Answer: <https://biology-forums.com/index.php?topic=1915144>

Question 716

In a document flowchart of a manual customer payment processing system, "update customer file" will be shown by a(n) _____ symbol, and "update account receivable" will be shown by a(n) _____ symbol.

- input; output
- input; manual operation
- manual operation; output
- manual operation; manual operation

Answer: <https://biology-forums.com/index.php?topic=1914565>

Question 717

Identify the statement below that is false with regards to effective coding practices.

- Codes should allow for growth.
- Codes should be consistent with intended use.
- Codes should be customized for each division of an organization.
- Codes should be as simple as possible.

Answer: <https://biology-forums.com/index.php?topic=1914527>

Question 718

The steps that criminals take to study their target's physical layout to learn about the controls it has in place is called

- scanning and mapping the target.
- social engineering.
- research.
- reconnaissance.

Answer: <https://biology-forums.com/index.php?topic=1914799>

Question 719

Which of the following is false regarding a well-structured relational database?

- A foreign key cannot be null.
- A primary key cannot be null.
- Every column in a row must be single valued.
- All nonkey attributes in a table must describe a characteristic of the object identified by the primary key.

Answer: <https://biology-forums.com/index.php?topic=1914605>

Question 720

How does outsourcing improve an organization's utilization of assets?

- By allowing a company to eliminate its IS department, which will reduce its payroll costs.
- By allowing the company to sell assets to outsourcers and improve their cash position.
- By eliminating the expense of keeping up with the latest technology and, thus, eliminate the drain on cash reserves.
- Both By allowing the company to sell assets to outsourcers and improve their cash position and By eliminating the expense of keeping up with the latest technology and, thus, eliminate the drain on cash reserves are correct.

Answer: <https://biology-forums.com/index.php?topic=1915279>

Question 721

Merging redundant resources will affect cardinalities.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915140>

Question 722

Which of the following websites likely poses the most fraud and security risk?

- Your school's website
- A file sharing website
- A social media website
- Your personal website

Answer: <https://biology-forums.com/index.php?topic=1914701>

Question 723

Ideally, employees should receive training on a new system

- as soon as possible.
- right after the physical design.
- during implementation planning.
- just before system testing and conversion.

Answer: <https://biology-forums.com/index.php?topic=1915339>

Question 724

Who is typically responsible for installing turnkey systems?

- An organization's IT department.
- The vendor who provides the system.
- A third-party hired by the system vendor.
- Both the organization's IT department and the vendor who provides the system.

Answer: <https://biology-forums.com/index.php?topic=1915257>

Question 725

Information about job roles is simply another _____ in the Employee table.

- resource

- event
- agent
- attribute

Answer: <https://biology-forums.com/index.php?topic=1915180>

Question 726

The attributes of which type of entity would provide a way for the system to compare an employee's reimbursement request with the permissible range of the amount of reimbursement permitted?

- Resources
- Events
- Agents
- Type

Answer: <https://biology-forums.com/index.php?topic=1915178>

Question 727

At the beginning of this chapter, you were presented with a situation regarding Jason Scott. Jason is an internal auditor for Northwest Industries, a forest products company. On March 31, he reviewed his completed tax return and noticed that the federal income tax withholding on his final paycheck was \$5 more than the amount indicated on his W-2 form. He used the W-2 amount to complete his tax return and made a note to ask the payroll department what happened to the other \$5. The next day, Jason was swamped, and he dismissed the \$5 difference as immaterial. On April 16, a coworker grumbled that the company had taken \$5 more from his check than he was given credit for on his W-2. When Jason realized he was not the only one with the \$5 discrepancy, he investigated and found that all 1,500 employees had the same \$5 discrepancy. He also discovered that the W-2 of Don Hawkins, the payroll programmer, had thousands of dollars more in withholdings reported to the Internal Revenue Service (IRS) than had been withheld from his paycheck. Identify the type of fraud scheme that may have happened as described. Describe controls you would implement to address the fraud risk, and label each control as preventive or detective.

Answer: <https://biology-forums.com/index.php?topic=1914661>

Question 728

Preventive controls are usually superior to detective controls

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914761>

Question 729

The existence of relevant data guarantees the data are useful.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914513>

Question 730

The steps that criminals take to trick an unsuspecting employee into granting them access is called

- scanning and mapping the target.
- social engineering.
- research.
- reconnaissance.

Answer: <https://biology-forums.com/index.php?topic=1914800>

Question 731

_____ identifies costs with the corporation's strategy for production of goods and services.

- Activity-based costing
- Job-order costing
- Process costing
- Manufacturing costing

Answer: <https://biology-forums.com/index.php?topic=1915021>

Question 732

Describe guidelines that an organization can follow to prevent behavioral problems when implementing a system.

Answer: <https://biology-forums.com/index.php?topic=1915233>

Question 733

The first steps in protecting the privacy of personal information is to identify

- what sensitive information is possessed by the organization.
- where sensitive information is stored.
- who has access to sensitive information.
- All of these are first steps in protecting privacy.

Answer: <https://biology-forums.com/index.php?topic=1914850>

Question 734

Cindy Vindoolo logged on to her e-mail account to find that she had received 50 e-mails from a company called LifeCo that promised her extreme weight loss if she bought their diet pills. Cindy angrily deleted all 50 e-mails, realizing she was a victim of

- telemarketing.
- spam.
- direct mail.
- MLM.

Answer: <https://biology-forums.com/index.php?topic=1914853>

Question 735

The more information a company provides vendors in its request for proposal, the better the chances of receiving a system that meets the organization's requirements. Which of the below statements identifies why errors may decrease?

- All responses are in the same format and based on the same information.
- Both parties possess the same expectations and pertinent information is captured in writing.
- The chances of overlooking important factors are reduced.
- The same information is provided to all vendors.

Answer: <https://biology-forums.com/index.php?topic=1915255>

Question 736

It is industry standard to model attributes as _____ in entity-relationship diagrams.

- rectangles
- ovals
- diamonds
- There is no industry standard.

Answer: <https://biology-forums.com/index.php?topic=1915106>

Question 737

How is expected loss calculated when performing risk assessment?

- Impact times expected loss.
- Impact times likelihood.
- Inherent risk times likelihood.
- Residual risk times likelihood.

Answer: <https://biology-forums.com/index.php?topic=1914760>

Question 738

Spyware that pops banner ads on a monitor, then collects information about the users web-surfing and spending habits is an example of

- a Trojan horse.
- scareware.
- adware.
- a keylogger.

Answer: <https://biology-forums.com/index.php?topic=1914716>

Question 739

Unauthorized access, modification, or use of an electronic device or some element of a computer system is known as

- hacking.
- spamming.
- posing.
- hijacking.

Answer: <https://biology-forums.com/index.php?topic=1914669>

Question 740

A fraud technique that allows a hacker to place himself or herself between a client and a host to intercept network traffic is called the _____ technique.

- Trojan horse
- man-in-the-middle
- salami
- trap door

Answer: <https://biology-forums.com/index.php?topic=1914682>

Question 741

Software that interprets a program's source code and generates a flowchart of the program's logic is called

- automated flowcharting programs.
- automated decision table programs.
- mapping programs.
- tracing program.

Answer: <https://biology-forums.com/index.php?topic=1914914>

Question 742

Why might outsourcing cause employee resistance?

- Outsourcing often allows a company to better use its assets and scarce resources.
- Outsourcing can lower a company's overall IS costs.
- Outsourcing often facilitates downsizing.
- Outsourcing helps eliminate the peaks and valleys of system usage.

Answer: <https://biology-forums.com/index.php?topic=1915282>

Question 743

Andile Uzoma is the CEO of Chibuzo Incorporated. The board of directors has recently demanded that they receive independent assurance regarding the financial statements, which are generated using an accounting information system. Which type of audit would best suit the demands of the board of directors?

- Financial audit.
- Information system audit.
- Operational audit.
- Sustainability audit.

Answer: <https://biology-forums.com/index.php?topic=1914933>

Question 744

Discuss to the key CAN-SPAM's guidelines on commercial e-mail that has the primary purpose of advertising.

Answer: <https://biology-forums.com/index.php?topic=1914859>

Question 745

Why would a firm perform ABC cost analysis?

- to identify the best inventory supplier
- to reconcile accounts payable
- to prioritize physical inventory counts
- to verify production quality

Answer: <https://biology-forums.com/index.php?topic=1914989>

Question 746

Not all journal entries affect cash flow. Adjusting entries that reflect events that have already occurred, but have no effect on cash, are classified as

- accruals.
- deferrals.
- revaluations.
- corrections.

Answer: <https://biology-forums.com/index.php?topic=1915077>

Question 747

The risk of losing a fundamental understanding of a company's AIS needs and the strategic users of an AIS as a result of outsourcing is referred to as

- focus reduction.

- loss of control.
- reduced competitive advantage.
- unfulfilled goals.

Answer: <https://biology-forums.com/index.php?topic=1915280>

Question 748

In which transaction cycle would information relating to employees benefit be most likely to pass between internal and external accounting information systems?

- the revenue cycle
- the expenditure cycle
- the human resources / payroll cycle
- the financing cycle

Answer: <https://biology-forums.com/index.php?topic=1914486>

Question 749

If developers took the time to find and correct every program flaw, they would risk not getting the system completed on time.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915332>

Question 750

Carmie Iria, the director of a systems project committee, has received management approval for the implementation of a new accounting information system. After sending out an RFP to multiple vendors, the committee settled on purchasing a system from Optibase, a vendor who will provide the company with all of the required hardware and software. Carmie's committee has opted to purchase

- canned software.
- a turnkey system.
- an outsourced system.
- cloud computing.

Answer: <https://biology-forums.com/index.php?topic=1915256>

Question 751

Which of the following accurately represents typical cardinalities for two entities in the production cycle?

-
-
-
-

Answer: <https://biology-forums.com/index.php?topic=1915183>

Question 752

The choice of cardinalities is often arbitrary to reflect facts about the organization being modeled and its business practices.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915131>

Question 753

New employees of Baker Technologies are assigned user names and appropriate permissions. Their credentials are then entered into the company's information system's access control matrix. This is an example of a(n)

- authentication control.
- biometric device.
- remote access control.
- authorization control.

Answer: <https://biology-forums.com/index.php?topic=1914815>

Question 754

Which element of design specification will help the project team find an efficient way to collect data for preparing sales reports?

- Data collection.
- Input.
- Output.
- Processing procedures.

Answer: <https://biology-forums.com/index.php?topic=1915309>

Question 755

Describe the four basic actions that organizations must take to preserve the confidentiality of sensitive information.

Answer: <https://biology-forums.com/index.php?topic=1914847>

Question 756

The process of maintaining a table listing all established connections between the organization's computers and the internet to determine whether an incoming packet is part of an ongoing communication initiated by an internal computer is known as

- packet filtering.
- deep packet inspection.
- access control list.
- access control matrix

Answer: <https://biology-forums.com/index.php?topic=1914809>

Question 757

In Chapter 1, Figure 1-4 shows the factors that influence the design of AIS. The diagram shows a bi-directional arrow between the organizational culture and the AIS. The reason for this two-way interchange between organizational culture and AIS is

- that the AIS should not influence the values of the organizational culture.
- because the organization's culture influences the AIS, and likewise the AIS influences the organization's culture by controlling the flow of information within the organization.
- due to the transfer of managers between the two corporate elements.
- the AIS impacts the organization's key strategies.

Answer: <https://biology-forums.com/index.php?topic=1914500>

Question 758

Flowcharts, record layouts, and decision tables are all often part of

- determining user needs.
- documenting the program.
- testing the program.
- training program users.

Answer: <https://biology-forums.com/index.php?topic=1915322>

Question 759

In order to maintain uniformity and enhance comparability, there are a fixed number of symbols that can be used in drawing a Business Process Diagram (BPD).

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914577>

Question 760

Who bears the responsibility for information security in an organization?

- CIO.
- CISO.
- CFO.
- COO.

Answer: <https://biology-forums.com/index.php?topic=1914828>

Question 761

Which of the statements below is false with regards to generating financial statements from an REA-based relational database?

- It is possible to use a completed REA diagram to guide the writing of queries to produce the information that would be included in financial statements.
- Many financial statement items can be displayed by querying a single table.
- It is unnecessary to understand the REA data model to know which tables need to be included in each query to generate the correct answers to financial statement questions.
- A major advantage of the REA data model is that it integrates non-financial and financial data.

Answer: <https://biology-forums.com/index.php?topic=1915157>

Question 762

In a data flow diagram of the vendor payment process, what symbol would most appropriately reflect an update of the payables account?

- a square
- a circle
- two horizontal lines
- None of these

Answer: <https://biology-forums.com/index.php?topic=1914557>

Question 763

An effective way an organization can eliminate paper paychecks while maintaining adequate accounting records is to

- pay in cash only.
- pay with money orders.
- use direct deposit.
- use Electronic Funds Transfer.

Answer: <https://biology-forums.com/index.php?topic=1915039>

Question 764

All of the following are reasons a company might choose to outsource its systems operations and maintenance except

- increased flexibility.
- increased innovation.
- reduce costs.
- foster competition.

Answer: <https://biology-forums.com/index.php?topic=1915286>

Question 765

Compare the advantages and disadvantage of symmetric and asymmetric encryption.

Answer: <https://biology-forums.com/index.php?topic=1914871>

Question 766

Who generally is responsible for providing the accounting department with information about financing and investing activities to create the appropriate general ledger journal entries?

- The budget department.
- The CFO.
- The treasurer.
- The CEO.

Answer: <https://biology-forums.com/index.php?topic=1915074>

Question 767

Identify a recent technological advance that provides an opportunity to gain a competitive advantage.

- CVVP analysis
- discounted cash flows
- predictive analysis
- economic order quantity (EOQ)

Answer: <https://biology-forums.com/index.php?topic=1914504>

Question 768

The risk of the potential high cost to reverse outsourcing is referred to as

- focus reduction.
- locked-in system.
- reduced competitive advantage.
- unfulfilled goals.

Answer: <https://biology-forums.com/index.php?topic=1915281>

Question 769

There is a direct relationship between inherent risk and detection risk.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914900>

Question 770

MRP-II is to MRP, as lean manufacturing is to

- EOQ.
- JIT.
- push manufacturing.
- reorder point.

Answer: <https://biology-forums.com/index.php?topic=1915016>

Question 771

Which of the following is not proposed to be an advantage of activity-based costing?

- Better product mix decisions.
- Better product pricing decisions.
- Less complex than traditional cost systems.
- Better decision.

Answer: <https://biology-forums.com/index.php?topic=1915025>

Question 772

The first major business activity in the expenditure cycle is

- ordering inventory, supplies, or services.
- a customer sale.
- shipping goods to customers.
- receiving goods from vendors.

Answer: <https://biology-forums.com/index.php?topic=1914970>

Question 773

Hunter Carr is an accountant with AcctSmart. The firm has a very strict policy of requiring all users to change their passwords every sixty days. In early March, Hunter received an e-mail claiming that there had been an error updating his password and it provided Hunter with a link to a website with instructions for re-updating his password. Something about the e-mail made Hunter suspicious, so he called AcctSmart's information technology department and found that the e-mail was fictitious. The e-mail was an example of

- social engineering.
- piggybacking.
- spamming.
- phishing.

Answer: <https://biology-forums.com/index.php?topic=1914694>

Question 774

_____ is one tool used to document source data controls.

- An input control matrix
- A flowchart generator program
- A program algorithm matrix
- A mapping program

Answer: <https://biology-forums.com/index.php?topic=1914919>

Question 775

All of the following are associated with asymmetric encryption except

- speed.
- private keys.
- public keys.
- no need for key exchange.

Answer: <https://biology-forums.com/index.php?topic=1914863>

Question 776

In the time-based model of information security, P represents

- the time it takes to respond to and stop the attack.
- the time it takes for the organization to detect that an attack is in progress.
- the time it takes an attacker to break through the various controls that protect the organization's information assets.
- the time it takes to assess threats and select risk response.

Answer: <https://biology-forums.com/index.php?topic=1914795>

Question 777

Identify the activity below that the external auditor should not be involved.

- Examining system access logs.
- Developing the information system.
- Examining logical access policies and procedures.
- Making recommendations to management for improvement of existing internal controls.

Answer: <https://biology-forums.com/index.php?topic=1914916>

Question 778

Sule Technologies initiated a just-in-time inventory system in 2013. Now the production manager, Chan Ziaou, wants to apply the same principles to the entire production process. His recommendation is that Sule adopt a

- master production scheduling system.
- lean manufacturing system.
- manufacturing resource planning system.
- computer-integrated manufacturing system.

Answer: <https://biology-forums.com/index.php?topic=1915015>

Question 779

Digital assets will affect the REA models of the revenue and expenditure cycles.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915176>

Question 780

_____ is not a risk response identified in the COSO Enterprise Risk Management Framework.

- Acceptance
- Avoidance
- Monitoring
- Sharing

Answer: <https://biology-forums.com/index.php?topic=1914757>

Question 781

Marina Filimena is an accountant at Jasmina Hair Products. Marina received the following error message while making an adjusting entry to the general ledger: "The account number referenced in your journal entry does not exist. Create a new account?" This is an example of a

- validity check.
- closed loop verification.
- zero-balance check.
- completeness test.

Answer: <https://biology-forums.com/index.php?topic=1915079>

Question 782

Constructing a well-structured, well-developed REA diagram eliminates which anomaly problem(s)?

- Update.
- Insert.
- Delete.
- All of these.

Answer: <https://biology-forums.com/index.php?topic=1915148>

Question 783

Identify one weakness of encryption below.

- Encrypted packets cannot be examined by a firewall.
- Encryption provides for both authentication and non-repudiation.
- Encryption protects the privacy of information during transmission.
- Encryption protects the confidentiality of information while in storage.

Answer: <https://biology-forums.com/index.php?topic=1914865>

Question 784

A fraud technique that uses unauthorized codes in an authorized and properly functioning program is called the _____ technique.

- Trojan horse
- man-in-the-middle
- salami
- trap door

Answer: <https://biology-forums.com/index.php?topic=1914681>

Question 785

Approximately what percentage of software development projects are cancelled before they are ever completed?

- 70%
- 30%
- 66%
- 54%

Answer: <https://biology-forums.com/index.php?topic=1915196>

Question 786

How can PLM software improve the efficiency and effectiveness of the product design process?

- It can eliminate the costs associated with creating and destroying physical prototypes.
- It can simulate how new products will be manufactured.
- It can store all the data associated with all products.
- All of these

Answer: <https://biology-forums.com/index.php?topic=1915010>

Question 787

COBIT 5 management practice APO01.08 stresses the importance of _____ of both employee compliance with the organization's information security policies and overall performance of business processes.

- continuous improvement of
- continuous reviewing
- continuous monitoring
- continuous auditing

Answer: <https://biology-forums.com/index.php?topic=1914825>

Question 788

With regards to an accounting information system, a financial audit is most concerned with

- the system's output.
- the system's input.
- the system's processing.
- the system's storage.

Answer: <https://biology-forums.com/index.php?topic=1914934>

Question 789

Describe the reasons organizations have not adequately protected data.

Answer: <https://biology-forums.com/index.php?topic=1914720>

Question 790

The shipping department at Eka Toys follows policies that determine which carrier will deliver orders according to the size, weight, and destination of the shipment. It maintains standing agreements with shippers that specify legal responsibility for the shipment while it is in transit. The terms of the shipping agreements are documented on

- picking tickets.
- packing slips.
- bills of lading.
- RFID tags.

Answer: <https://biology-forums.com/index.php?topic=1914956>

Question 791

Creating a seemingly legitimate business, collecting personal data while making a sale, and never delivering items sold is known as

- hacking.
- spamming.
- posing.
- hijacking.

Answer: <https://biology-forums.com/index.php?topic=1914667>

Question 792

Which type of audits can detect fraud and errors?

- External audits.
- Internal audits.
- Network security audits.
- All of these

Answer: <https://biology-forums.com/index.php?topic=1914781>

Question 793

Which type of software provides an additional layer of protection to sensitive information that is stored in digital format, offering the capability not only to limit access to specific files or documents but also to specify the actions that individuals who are granted access to that resource can perform?

- Anti-virus software.
- Data loss prevention software.
- A digital watermark.
- Information rights software.

Answer: <https://biology-forums.com/index.php?topic=1914844>

Question 794

Describe some of the important uses of CAATs.

Answer: <https://biology-forums.com/index.php?topic=1914928>

Question 795

You are the head of the IT department at Panther Designs, Inc. A systems review reveals that your firm has poor control procedures for preventing inadvertent programming errors. However, you are not concerned because you feel Panther Designs has strong compensating controls. What control likely exists to give you this confidence?

- The internal audit department processes test data at Panther Designs.
- Panther Designs pays its employees well, decreasing the likelihood of errors.
- Panther Designs only hires competent programmers, decreasing the likelihood of errors.
- All of Panther Design's IT applications are less than 2 years old.

Answer: <https://biology-forums.com/index.php?topic=1914908>

Question 796

Why was the original 1992 COSO - Integrated Control framework updated in 2013?

- Congress required COSO to modernize.
- U.S. stock exchanges required more disclosure.
- As an effort to more effectively address technological advancements.
- As an effort to comply with the Information System Audit and Control Association requirements.

Answer: <https://biology-forums.com/index.php?topic=1914735>

Question 797

CAN-SPAM provides both criminal and civil penalties for violations of the law.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914861>

Question 798

Best practice requires backups be retained indefinitely.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914883>

Question 799

Which of the following is a one-time event that can yield dramatic performance improvements?

- Business process reengineering (BPR).
- Business process management (BPM).
- Business process innovation (BPI).
- Business process diagramming (BPD).

Answer: <https://biology-forums.com/index.php?topic=1915292>

Question 800

Auditors have the ability to change inherent risk.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914892>

Question 801

An invoice is prepared from the sales file and the shipping file, both of which are stored on a hard drive. Which one of the following diagrams represents this activity?

-
-
-
-

Answer: <https://biology-forums.com/index.php?topic=1914567>

Question 802

Using an REA database design, which is the most likely primary key for the Inventory-Request_Goods table?

- Product number.
- Product number - Purchase order number.
- Product number - Purchase requisition number.
- Purchase order number.

Answer: <https://biology-forums.com/index.php?topic=1915163>

Question 803

Classification of confidential information is the responsibility of whom, according to COBIT5?

- External auditor.
- Information owner.
- IT security professionals.
- Management.

Answer: <https://biology-forums.com/index.php?topic=1914837>

Question 804

In order to reduce resistance resulting from uncertainty, what guideline should be implemented and followed during the systems development process?

- Attempt to meet the users' needs.
- Avoid confrontation.
- Keep communication lines open.
- Keep cost down.

Answer: <https://biology-forums.com/index.php?topic=1915229>

Question 805

If duties are properly segregated, the authorization function is performed by _____, the recording function is performed by _____, and cash handling is performed by the _____.

- accounts payable; purchasing; cashier
- purchasing; accounts payable; cashier
- purchasing; cashier; accounts payable
- purchasing; accounts payable; treasurer

Answer: <https://biology-forums.com/index.php?topic=1915000>

Question 806

An organization that sells digital products, such as access to view online videos, does not need an inventory table in its database.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1915172>

Question 807

Which of the following diagrams represents a situation where a firm offers some services that have not ever been sold, offers other services that have been performed many times, and provides services sometimes performed together to clients?

-
-
-

•
Answer: <https://biology-forums.com/index.php?topic=1915165>

Question 808

Explain why the auditor's role in program development and acquisition should be limited.

Answer: <https://biology-forums.com/index.php?topic=1914920>

Question 809

Describe some of the most frequent fraudulent financial reporting schemes.

Answer: <https://biology-forums.com/index.php?topic=1914638>

Question 810

The Trust Services Framework reliability principle that states access to the system and its data should be controlled and restricted to legitimate users is known as

- availability.
- security.
- privacy.
- integrity.

Answer: <https://biology-forums.com/index.php?topic=1914791>

Question 811

It is important that a firm's AIS collect and integrate financial and non-financial information about the organization's activities if the firm uses its AIS to gain a competitive advantage.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914505>

Question 812

Individuals who control an army of malware-infected zombie computers are referred to as

- malware owners.
- malware writers.
- botnet owners.
- bad actors.

Answer: <https://biology-forums.com/index.php?topic=1914712>

Question 813

Which of the following is not a key method of monitoring performance?

- Performing internal control evaluation.
- Implementing a benefit incentive plan.
- Implementing effective supervision.
- Implementing a whistleblower hotline.

Answer: <https://biology-forums.com/index.php?topic=1914779>

Question 814

As the head of the internal audit department for Orange Computing, you want to hire a person to serve as one of Orange's operational auditors. Identify the candidate below that is likely to be the most qualified person for the job.

- Jane, a CPA who has 10 years of audit experience
- Kasheena, an MBA who has 10 years of management experience
- Joe, a CISA who has 10 years of IT audit experience
- Vahlia, a CPA who has 7 years of audit experience and 3 years of management experience

Answer: <https://biology-forums.com/index.php?topic=1914931>

Question 815

One of the advantages of CAATS software is that it can replace the auditor's judgment in specific areas of an audit.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914924>

Question 816

Using special software to bypass system controls and perform illegal acts is called

- superzapping.
- tabnapping.
- pretexting.
- piggybacking.

Answer: <https://biology-forums.com/index.php?topic=1914670>

Question 817

Describe at least four social engineering techniques. Provide an example for one of the techniques.

Answer: <https://biology-forums.com/index.php?topic=1914698>

Question 818

Prescott Dolls sells porcelain dolls exclusively at antique shows. Prescott Dolls purchases inventory from individuals at garage sales, flea markets, antique malls, and estate sales. Each time Dahlia Prescott (the owner) makes a purchase, she records the person's name, address, date, specific items purchased and price paid, and total amount spent. Later at home, Dahlia cleans, researches and prices the inventory for sale to customers. She assigns an inventory number to each item and records the "asking" price. Dahlia buys price tags and display supplies from a company that sells at flea market and antique shows. All inventory and supplies purchases are immediately paid for using cash or with company checks from a bank account in Prescott Doll's name. Cash received from customer sales are also deposited in this account. Three times a year, Dahlia rents a booth at antique shows. A deposit is always required, with the balance due at the start of the show. Dahlia records the deposit and final payment, along with the show organizer's name and address, in the same worksheet on which purchases of inventory and supplies are recorded.

Draw an REA diagram for Prescott Dolls, related to purchasing inventory and supplies, renting booths, and paying for all items.

Answer: <https://biology-forums.com/index.php?topic=1915130>

Question 819

Why might the same REA diagram result in different relationship cardinalities?

- Different organizations might have different business policies.
- Different designers might implement an REA diagram differently.
- Different consultants might draw an REA diagram differently.
- Errors occur in the REA diagram.

Answer: <https://biology-forums.com/index.php?topic=1915142>

Question 820

Which of the below statements is false with respect to REA diagrams for individual transaction cycles?

- They depict basic give-to-get economic duality relationships.
- They usually provide only a partial view of resources.
- They need to be combined in order to provide a comprehensive enterprise-wide data model.
- They show both how resources are acquired and how they are used.

Answer: <https://biology-forums.com/index.php?topic=1915133>

Question 821

In a system with effective separation of duties, it is difficult for any single employee to embezzle successfully.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914774>

Question 822

Describe the conditions that favor the use of prototyping.

Answer: <https://biology-forums.com/index.php?topic=1915299>

Question 823

Employees and Training entities is _____, because a given employee will, over time, attend numerous training courses and, conversely, several employees may attend the same specific training class.

- 1:1
- 1:N
- M:N
- 1:M

Answer: <https://biology-forums.com/index.php?topic=1915189>

Question 824

Which of the statements below is false when comparing the REA model to the traditional AIS model?

- Traditional AISs contain only data about the financial aspects of transactions.
- A major advantage of the REA data model is that it integrates non-financial and financial data in the AIS and makes both types of data easily accessible to management.
- In the REA model, many financial statement items can be displayed by querying a single table.
- Accounts in the traditional AIS are analogous to resources in the REA-based relational database.

Answer: <https://biology-forums.com/index.php?topic=1915158>

Question 825

The traditional approach to inventory management generally involves

- high stockout costs.
- minimizing item cost.
- receiving goods or services just prior to the time they are needed.
- maintaining inventory levels so that production can continue even if inventory use is greater than expected.

Answer: <https://biology-forums.com/index.php?topic=1914979>

Question 826

Identify the important steps for drawing a Business Process Diagram (BPD). Select one step from your list and why it could be the most important one to consider when preparing a BPD. Support your choice with an example.

Answer: <https://biology-forums.com/index.php?topic=1914578>

Question 827

A major financial institution hired a renowned security firm to attempt to compromise its computer network. A few days later, the security firm reported that it had successfully entered the financial institution's computer system without being detected. The security firm presented an analysis of the vulnerabilities that had been found to the financial institution. This is an example of a

- preventive control.
- detective control.
- corrective control.
- security control.

Answer: <https://biology-forums.com/index.php?topic=1914814>

Question 828

Antia Carmie is the largest collector and retailer of Japanese fans in the St. Louis area. Antia uses computer technology to provide superior customer service. The store's database system was designed to make detailed information about each Japanese fan easily accessible to her customers. Accordingly, the fan price and condition are provided for each fan, along with many pictures of each fan. In Antia's database, the price of the Japanese fans is a(n)

- entity.
- attribute.
- field.
- record.

Answer: <https://biology-forums.com/index.php?topic=1914532>

Question 829

Which of the following control design considerations is concerned with whether data processing is complete, accurate, timely, and authorized?

- Integrity.
- Security.
- Validity.
- Audit trail.

Answer: <https://biology-forums.com/index.php?topic=1915338>

Question 830

Helen Fume is a recruiter with The Ladders in Nome, Alaska. The Ladders success is largely attributable to its accounting information system. When a client is hired by an employer, Helen creates a record that identifies the employment relationship. Helen follows up on placements by surveying both employers and clients about the employment experience and then entering the results into the AIS. Clients are uniquely identified by social security number. In records that contain client survey data, the social security number is likely to be

- the primary key.
- a foreign key.
- combined with other data fields to form a primary key.

- null.

Answer: <https://biology-forums.com/index.php?topic=1914610>

Question 831

Best Friends, Incorporated is a publicly traded company where three BFF's (best friends forever) serve as its key officers. This situation

- violates the Sarbanes-Oxley Act.
- violates the Securities and Exchange Act.
- increases the risk associated with an audit.
- All of these.

Answer: <https://biology-forums.com/index.php?topic=1914758>

Question 832

The problem of changes being incorrectly recorded in a database is known as

- an update anomaly.
- an insert anomaly.
- a delete anomaly.
- a memory anomaly.

Answer: <https://biology-forums.com/index.php?topic=1914595>

Question 833

Identify the primary means of protecting data stored in a cloud from unauthorized access.

- authentication
- authorization
- virtualization
- securitization

Answer: <https://biology-forums.com/index.php?topic=1914830>

Question 834

Recall that students used Facebook and VKontakte to identify Russian money laundering mules. What fraud case did these students help foil?

- Zeus
- Trident Breach
- Nigerian Banking
- InfraGard

Answer: <https://biology-forums.com/index.php?topic=1914690>

Question 835

Anong Mali is the purchasing manager at Wattana Technologies. She has responsibility for reviewing and authorizing purchase orders. She also reviews receiving reports, approves or corrects them, and authorizes the cashier to pay vendor invoices. Which of the following would correct control weaknesses related to these activities?

- Controls are adequate under the current system.
- Vendor invoices should be reviewed by accounts receivable and then cancelled when paid.
- Vendor invoices should be reviewed by the purchasing manager to ensure that they are correct.
- Accounts payable should reconcile purchase orders, receiving reports, and invoices.

Answer: <https://biology-forums.com/index.php?topic=1915001>

Question 836

Which type of threat poses the greatest risk to information systems?

- Software errors and equipment malfunctions
- Unintentional acts
- Intentional acts (computer crimes)
- Natural and political disasters

Answer: <https://biology-forums.com/index.php?topic=1914630>

Question 837

The bill of lading is a legal contract that defines responsibility for the goods in the company's warehouse.

- true
- false

Answer: <https://biology-forums.com/index.php?topic=1914959>

Question 838

Usually the supplier will give the buyer permission to correct the invoice for any discrepancies in quantity. In the case of damaged or poor-quality goods, a document called a(n) _____ is prepared after the supplier agrees to take back the goods or to grant a price reduction.

- credit memo
- debit memo
- adjustment memo
- return memo

Answer: <https://biology-forums.com/index.php?topic=1914998>

Question 839

What is the most frequent revenue cycle transaction?

- purchase of inventory
- receipt of cash
- sale to customer
- billing

Answer: <https://biology-forums.com/index.php?topic=1914512>

Question 840

Ghassan in Marketing received an e-mail from Asif at regional headquarters. "Ghassan, I just reviewed the annual sales report for your district. You blew your sales goal away again, you top gun!" What type of report did Asif use?

- Scheduled report.
- Special-purpose analysis report.
- Triggered exception report.
- Demand report.

Answer: <https://biology-forums.com/index.php?topic=1915326>