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CHAPTER 1 ACCOUNTING INFORMATION
SYSTEMS: AN OVERVIEW SUGGESTED
ANSWERS TO DISCUSSION QUESTIONS

1.1 The value of information is the
difference between the benefits realized
from using that information and the

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costs of producing it. Would you, or any organization, ever produce information if its expected costs exceeded its benefits?

CHAPTER 1 ACCOUNTING INFORMATION SYSTEMS: AN OVERVIEW

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process diagrams in Chapter 3 and their use in the five chapters of Part III to provide an easy-to-understand method for showing the sequential flow of activities within business processes.

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Systems 13th Romney Chapter 1. Goal
Conflict. Goal Congruence. Integration.
Data. Occurs when a decision or action
of a subsystem is inconsistent....

Achieved when a subsystem achieves its
goals while contributing.... elimination
duplicating recording, storage, reporting,
and other....

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information. A well-designed accounting information system (AIS) can solve these issues and provide the information they need to make any remaining decisions. Introduction We begin this chapter by explaining important terms and discussing the kinds of information that organizations need and the business processes used to produce that

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Fraud and Abuse Techniques 6.1

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

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data. A) Phishing B) Masquerading C)
Data leakage D) Eavesdropping Answer:
C Objective: Learning Objective 1
Difficulty: Easy AACSB: Analytic 2)
Individuals who use telephone ...

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Database Design Using the REA Data
Model. 17.1 Discuss the steps for
designing and implementing a database
system. 1) Which of the following
statements about REA modeling and
REA diagrams is false? A) REA is an
acronym for Resources, Entities, and

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Distinguish data from information,
discuss the characteristics of useful
information, and explain how to
determine the value of information.

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SYSTEMS: AN OVERVIEW SUGGESTED
ANSWERS TO DISCUSSION QUESTIONS
1.1 Discuss the concept of a system and
the issues of goal conflict and goal
congruence. A system is a set of two or
more components that are somehow
interrelated and interact together to
achieve a specific goal.

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which is containing number of
departments and the management
decide to upgrade the Accounting

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Accounting Information Systems. An
accounting information system is system
that keeps record for a business to
maintain its accounting system.

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