NOTE: All new or adjusted questions are in red. New questions are identified by the letter A as part of the question number; adjusted questions are identified by the letter X as part of the question number.

End of Chapter Questions:

1. Which of the following statements is not true?
   A. Accounting information systems must maintain both detail and summary information.
   B. Business processes may vary from company to company.
   C. Regardless of the extent of computerization, all accounting information systems must capture data from the transactions within business processes.
   D. Business processes categorized as expenditure processes are not intended to be processes that serve customers.

2. In a manual system, an adjusting entry would most likely be initially recorded in a:
   A. Special journal
   B. Subsidiary ledger
   C. General journal
   D. General ledger

3. Which of the following is not a disadvantage of maintaining legacy systems?
   A. There are fewer programmers available to support and maintain legacy systems.
   B. They contain invaluable historical data that may be difficult to integrate into newer systems.
   C. Hardware or hardware parts may be unavailable for legacy systems.
   D. It can be difficult to integrate various legacy systems into an integrated whole.

4. Which of the following is not an advantage of cloud computing when compared to client-server computing?
   A. It is more calable.
   B. It is less costly.
   C. It increases the amount of computer infrastructure in a company.
   D. It has expanded availability.

(Previous #4)
5. Which of the following is a disadvantage of purchased accounting software, compared with software developed in-house?
   A. It is custom designed for that company.
   B. It is less costly.
   C. The implementation time is shorter.
   D. There are fewer bugs.

(Previous #5)
6. Which of the following is not a method of updating legacy systems?
   A. Enterprise application integration
   B. Backoffice ware
   C. Screen scraper

D. Complete replacement

7. When categorizing the accounting software market, a company with revenue of $8 million would most likely purchase software from which segment?
   A. Small company
   B. Midmarket
   C. Beginning ERP
   D. Tier 1 ERP

8. An IT system that uses touch-screen cash registers as an input method is called:
   A. Electronic data interchange
   B. E-business
   C. Point-of-sale system
   D. Source documents and keying

9. When similar transactions are grouped together for a specified time for processing, it is called:
   A. Online processing
   B. Real-time processing
   C. Batch processing
   D. Group processing

10. Which of the following is not correct regarding the differences in the ways that real-time systems differ from batch systems?

	Real-Time Systems	*Batch Systems*
A.	Must use direct access files.	Can use simple sequential files.
B.	Processing occurs on demand.	Processing must be scheduled.
C.	Processing choices are menu-driven.	Processing is interactive.
D.	Supporting documents are prepared as items are processed.	Supporting documents are prepared during scheduled runs.

11. In documenting systems, which pictorial method is described as a method that diagrams the actual flow and sequence of events?
   A. Systems flowchart
   B. Process map
   C. Data flow diagram
   D. Entity relationship diagram

12. (CMA Adapted) A company in Florida provides certified flight training programs for aspiring new pilots of small aircraft. Although awarding a pilot's license requires one-on-one flight time, there is also much preparatory training conducted in classroom settings. The company needs to create a conceptual data model for its classroom training program, using an entity-relationship diagram. The company provided the following information:

Floridian Flight, Inc. has 10 instructors who can tach up to 30 pilot trainees per class. The company offers 10 different courses, and each course may generate up to eight classes.
Identify the entities that should be included in the entity-relationship diagram:
   A. Instructor, Floridian Flight Inc., Pilot Trainee

  B. Instructor, Floridian Flight Inc., Course, Enrollment, Class

  C. Floridian Flight Inc., Enrollment, Course, Class, Pilot Trainee

  D. Instructor, Course, Enrollment, Class, Pilot Trainee

ANSWERS TO QUESTIONS 1-12 (FROM THE TEXTBOOK)

1. D	4. A	7. B	10. C
2. C	5. A	8. C	11. B
3. B	6. B	9. C	12. D

TEST BANK – CHAPTER 2

1. IT systems have dramatically affected many aspects of business. Which of the following is not one of the changes?
   A. Data input into accounting information systems.
   B. The way that data is processed in the system.
   C. The accounting information that is reported by the system.
   D. The outputs of the system.

2. Which of the following statements is false?
   A. Technology has allowed many industries to provide better, faster, and higher quality information.
   B. Business process must adapt to the new technologies.
   C. Business processes, IT systems, and the accounting information system are inextricably linked.
   D. IT systems have not had a major impact on the input of data into the accounting information system.

3. The system that captures, records, processes, and reports accounting information is referred to as a(n):
                  A. Accounting information system
   B. Management information system.
   C. System of business processes.
   D. Client-server system.

4. Information captured by a system is generated by financial transactions:
   A. Within the organization only.
   B. Between an organization and its customers only.
   C. Between an organization and its vendors only.
   D. Within the organization and between an organization and its customers and vendors.

5. A prescribed sequence of work steps completed in order to produced a desired result for an organization is the definition of:
   A. Accounting information system
   B. Business process
   C. Business transaction
   D. Financial statement

6. Which of the following statements, related to a business process, is not a true statement?
   A. It has a well-defined beginning and end.
   B. Usually takes a long-period of time to complete.
   C. Occur so that the organization may serve its customers.
   D. Is initiated by a particular kind of event.

7. When a transaction occurs there are systematic and defined steps that take place within the organization to complete all of the underlying tasks. These "defined steps" are referred to as:
   A. Business Processes

B. Financial Transactions
C. Accounting Information Systems
D. Customer Service Arenas

8. The substance of an accounting information system includes:
   A. Initiate an event
   B. Steps taken to create a business process
   C. Capturing, recording, processing and reporting accounting information
   D. Selection of client-server computing

9. Which of the following is not one of the general categories of business processes?
   A. Revenue Processes
   B. Inventory Processes
   C. Expenditure Processes
   D. Conversion Processes

10. Which of the following correctly states the order of steps in a manual accounting system?
    A. Source Documents, Journals, Ledgers, Reports
    B. Journals, Source Documents, Ledgers, Reports
    C. Source Documents, Ledgers, Journals, Reports
    D. Ledgers, Reports, Journals, Source Documents

11. Which of the following statements is true?
    A. Most accounting systems in use today are computerized systems.
    B. All accounting systems, whether computerized or not, must capture data, process the data, and provide outputs
    C. It is not necessary for an accounting system to maintain summary information if it maintains detail information.
    D. The general ledger will be summarized and then posted to the subsidiary ledger.

12. The choice of accounting information system will depend on all of the following except:
    A. The size of the organization
    B. The philosophy of management
    C. The ability of the company to capture information
    D. The nature of its processes

13. The record that captures the key data of a transaction is called:
    A. Turnaround document
    B. Ledger
    C. Journal
    D. Source document

14. In order to organize the study of accounting information systems, the authors divided the systems in place into three categories. Which of the following is not one of those categories?
    A. Manual Systems
    B. Client-Server Systems
    C. Legacy Systems
    D. Integrated IT Systems

15. Which of the following statements is true related to manual systems?
    A. Few small organizations use computerized accounting systems.
    B. Computerized systems rely on some manual record keeping.
    C. Most medium sized organizations rely on manual accounting systems.

D.   When using a computerized system, it is not necessary to understand the manual system.

16.   Which of the following is an example of a source document?
A.   Purchase order
B.   Employee time card
C.   Cash receipts
D.   All of the above are examples of source documents.

17.   A source document serves important functions in the accounting system. Which of the following is not one of those functions?
A.   Provides the output data for financial reports
B.   Serves as part of the permanent audit trail
C.   Triggers beginning of business processes
D.   Provides the input data to record the transaction

18.   An output of the accounting system that can be used as an input in a different part of the accounting system is referred to as:
A.   Round table document
B.   Source document
C.   Turnaround document
D.   Financial report

19.   Which of the following provides details for the entire set of accounts used in the organization's accounting systems?
A.   General Ledger
B.   Special Journal
C.   Subsidiary Ledger
D.   General Journal

20.   The book of original entry for any transaction not recorded in a special journal is the:
A.   Special Ledger
B.   General Ledger
C.   General Journal
D.   Subsidiary Journal

21.   Special journals are created, or established, to record specific types of transactions. Which of the following is not one of the special journals?
A.   Fixed Asset Journal
B.   Cash Receipts Journal
C.   Purchases Journal
D.   Payroll Journal

22.   The purpose of this item is to maintain the detailed information regarding routine transactions, with an account established for each entity.
A.   Purchases Journal
B.   Subsidiary Ledger
C.   General Journal
D.   General Ledger

23.   Which of the following items is not one of the manual records in a manual accounting system?
A.   Journals
B.   Ledgers
C.   Source Documents

D. Trial Balance

24. Many of the accounting software systems consist of modules. Which of the following statements is false related to these modules?
    A. Are separate programs for different business processes
    B. Include accounts receivable, payroll, and accounts payable
    C. Have essentially the same purpose as special journals and special ledgers
    D. Are referred to as special purpose systems

25. An existing system within the organization that uses older technology is called a(n):
    A. Manual system
    B. Legacy system
    C. Client-server system
    D. Modern integrated system

26. Which of the following statements does not refer to a legacy system?
    A. Includes source documents, journals, and ledgers.
    B. Have been in place for may years.
    C. Much time has been spent developing, maintaining, and customizing the system.
    D. Often based on old or inadequate technology.

27. Organizations are often reluctant to abandon their legacy systems because:
    A. The system was customized to meet specific needs.
    B. The process to replace the systems is inexpensive.
    C. The time involved for replacement is minimal.
    D. Information contained on the system is outdated.

28. Which of the following is not one of the advantages of maintaining the legacy systems?
    A. The system often supports unique business processes not inherent in generic accounting software.
    B. The system contains invaluable historical data that may be difficult to integrate into a new system.
    C. The system is well supported and understood by existing personnel who are already trained to use the system.
    D. The system has been customized to meet specific needs of the organization.

29. Which of the following is one of the disadvantages of maintaining the legacy systems?
    A. Often support unique business processes not inherent in generic accounting software.
    B. May not easily run on new hardware.
    C. Contain invaluable historical data.
    D. Existing personnel are already trained to use the system.

30. Which of the following is not one of the disadvantages of maintaining the legacy systems?
    A. They become difficult to integrate when companies merge or acquire other companies.
    B. They are often difficult to modify to make them web based.
    C. They are well supported and understood by existing personnel.
    D. They lack adequate, up-to-date supporting documentation.

31. Frontware, which adds modern, user friendly screen interfaces to legacy systems are referred to as:
    A. Turnaround software
    B. Graphical user face
    C. COBOL
    D. Screen scrapers

32. Instead of completely replacing their systems, organizations often try to use new technology to enhance existing

systems. Which of the following is not one of the approaches taken by these organizations?
- A. Enterprise application integration
- B. Screen scrapers
- C. Enterprise resource planning
- D. Using interface bridges

33. A set of processes, software and hardware tools, methodologies, and technologies to integrate software systems is referred to as:
- A. Enterprise application integration
- B. Client-server interface
- C. Screen scrapers
- D. Complete integration

34. An use of enterprise application integration would include:
- A. Bridge the legacy systems to the new hardware and software.
- B. Intended to consolidate, connect, and organize all of the computer applications, data, and business processes.
- C. Allow real-time exchange and management of all the critical information.
- D. All of the listed items would be included.

35. Which of the following statements is false?
- A. When a modern, integrated system is purchased, they are often modified by the IT staff to meet the needs of the organization.
- B. New programs sold by software development companies are not as user friendly as the legacy systems.
- C. Purchased software has a lower cost, shorter implementation time, and fewer bugs.
- D. The modern, integrated systems typically use the latest technology.

35A. The modern integrated systems discussed by the authors include different types of architectures or model. Which of the following is not one of those models?
- A. Client-server model
- B. Legacy accounting
- C. Cloud computing
- D. All of the listed are examples of the modern integrated systems.

35B. This type of computing means that there are two types of copmuters networked together to accomplish the application processing.
- A. Cloud computing
- B. IT-Software computing
- C. Client-Server computing
- D. Web-Server computing

35C. The advantage of client-server computing is:
- A. PC clients perform as "smart" terminals that can accomplish some share of the process tasks.
- B. The server is housed at the client's location and is maintained by the client.
- C. The client PC works with the entire database, whereas the server works with only a portoin of the client data.
- D. Each of the parts - the client PC and the server - work separately and are viewed separately by the users.

35D. Which of the following is not a main characteristic of client-server system?
- A. Client and server computer are networked together.
- B. Individual parts of processing are shared between the server and the client.
- C. The system appears to users to be one integrated whole.
- D. The client does not participate in the processing or data manipulation.

35E. Which of the following statements is false related to client-server computing?
   A. Tasks are assigned to either the server or the client based on the size of the task.
   B. A large number of client-server applications are moving toward a web-based model.
   C. The client is more efficient at manipulating subsets of data.
   D. The server is more efficient in managing large databases.

35F. Which of the following is not an example of cloud computing?
   A. The current method that Apple now uses to manage iTunes.
   B. Google's Gmail - e-mail software.
   C. Purchasing songs from iTunes and downloading those songs onto your computer.
   D. Email accounts such as Yahoo.

35G. Which of the following is not an advantage to a cloud model of e-mail?
   A. It may be accessed and read from any device you use.
   B. You are not required to maintain e-mail software and data storage.
   C. Costs associated with maintaining are higher but are more controllable.
   D. Fewer IT employees would be needed.

35H. There are a number of cloud computing services, and one of those services is called SaaS. This acronym stands for:
   A. Software as a Service
   B. Systems at a Server
   C. Server adding another System
   D. Software as actual Services

35I. There are a number of advantages to cloud computing. Which of the following is one of those advantages?
   A. As a company grows, it can easily purchase new capacity from the cloud provider.
   B. Once the software and data are stored in the cloud, it can be accessed by multiple devices from multiple locations.
   C. The company has a reduced need for servers and data storage.
   D. All of the above.

36. There were four market segments identified by the authors in chapter 2. Which of the following is not one of those segments.
   A. Small Company Systems
   B. Midmarket Company Systems
   C. Legacy Company Systems
   D. Beginning ERP Systems

37.A company with revenue of $50 million would be most likely to purchase software from which one of the four market segments?
   A. Midmarket Segment
   B. Beginning ERP Segment
   C. Tier 1: ERP Segment
   D. Integrated Segment

38. Quickbooks and Peachtree would be part of which market segment of accounting software?
   A. Small Segment
   B. Midmarket Segment
   C. Beginning ERP Segment
   D. Legacy Segment

39. SAP and PeopleSoft are part of which market segment of accounting software?
    A. Small Segment
    B. Midmarket Segment
    C. Beginning ERP Segment
    D. Tier 1 ERP Segment

40. Five different input methods were identified by the authors. Which of the following is one of those input methods.
    A. EDI
    B. ERP
    C. EAI
    D. EPS

41. Source documents are usually preprinted and sequentially prenumbered. Which of the following is not one of the reasons for this prenumbering and preprinting?
    A. To have an established format to capture data
    B. To assure that there are no duplicate source documents
    C. To be sure that all of the documents have been recorded
    D. To be sure that all of the documents are accounted for

42. This method of input for AIS is considered to be time consuming and error prone due to the human effort required to write on some documents and to manually key in the data:
    A. Bar Coding
    B. Key Punching
    C. Source Documents and Keying
    D. Point of Sale Systems

43. The use of employee prepared time cards and the entering of the time worked by the payroll department is a good example of which type of input method for AIS?
    A. EDI
    B. Bar Coding
    C. Point of Use System
    D. Source Documents and Keying

44. A printed code consisting of a series of vertical, machine readable, rectuangular bars and spaces, that vary in width and are arranged in a specific ways to represent letters and numbers are referred to as:
    A. COBOL Coding
    B. Bar Coding
    C. Key Coding
    D. EOS Coding

45. Bar codes can be used in a number of different instances for input:
    A. Products that are sold
    B. Identification of individuals
    C. Track work in process
    D. Prepare financial statements

46. A method of using hardware and software that captures retail sales transactions by standard bar coding is referred to as:
    A. Point of Sale System
    B. COBOL System
    C. Inventory Tracking System
    D. UPC System

47. The letter UPC, when relating to bar codes, stands for:
    A. United Price Code
    B. Universal Product Code
    C. Unity Product Cost
    D. Ulterior Price Company

48. The inter-company, computer-to-computer transfer of business documents in a standard business format is referred to as:
    A. Electronic Data Interchange
    B. E-Business Document Identification
    C. Earned Daily Interest
    D. Electronic Document Idea

49. The major difference between EDI and e-business is:
    A. EDI uses the internet and e-business uses dedicated networks
    B. EDI does not require the use of computers
    C. EDI uses dedicated networks and e-business uses the internet
    D. There is no difference between EDI and e-business

50. After the accounting information has been input into the accounting system, it must be processed. Process accounting data involves:
    A. Source documents and keying
    B. Bar codes and point of sale
    C. Electronic data interchange and e-business
    D. Calculations, classification, and summarization.

51. In a manual accounting system, the processing of accounting information includes:
    A. Recording in the ledger
    B. Posting to the journal
    C. Closing the necessary ledger accounts
    D. Adjusting the journal

52. When all similar transactions are grouped together for a specified time and then processed together as a group, the process is referred to as:
    A. Grouped processing
    B. Batch processing
    C. Bound processing
    D. Unit processing

53. An organization that has applications having large volumes of similar transactions that can be processed at regular intervals is best suited to use which method of processing?
    A. Real-time processing
    B. Point of sale processing
    C. Batch processing
    D. Sequential processing

54. Which of the following is not one of the advantages of batch processing?
    A. It is generally easier to control than other types of computerized systems.
    B. It uses less costly hardware and software.
    C. It is very efficient for large volumes of like transactions when most items in the master file are used.
    D. Information can be provided to users on a timely basis.

55. Which of the following is one of the disadvantages to batch processing?

A. The hardware and software are more expensive.
B. Integration across business processes is difficult in legacy systems that are batch oriented.
C. Batch systems can be difficult to audit because of the complexity of the system.
D. Errors can be corrected immediately because the system checks for input errors as the data is entered.

56. The processing system where transactions are processed immediately and where output is available immediately is referred to as:
    A. Real-time processing
    B. Online processing
    C. Batch processing
    D. Sequential processing

57. The advantages to real-time processing include:
    A. As the data are entered, the system checks for input errors - therefore, errors can be corrected immediately.
    B. Information is provided to users on a timely basis.
    C. All files are constantly up-to-date.
    D. All of the above are advantages.

58. The disadvantages to real-time processing include:
    A. Processing can take longer than normal if the master files are large.
    B. Adding or deleting records takes a considerable amount of time.
    C. The single database that is shared is more susceptible to unauthorized access.
    D. Data duplication is likely because each process uses its own master file.

59. Many different types of output are generated by an accounting information system. The authors identified general categories of output. The category that would include credit memorandums, receiving memorandums, and production schedules is:
    A. Internal documents
    B. Internal reports
    C. External reports
    D. Trading partner documents

60. Many different types of output are generated by an accounting information system. The authors identified general categories of output. The category that would include any document that management determines would be useful to the business is:
    A. Internal documents
    B. Internal reports
    C. External reports
    D. Trading partner documents

61. Documentation of the accounting system allows:
    A. The accountant to anaylze and understand the procedures and business process and the systems that capture and record the accounting data.
    B. The non-accountant to create a picture or chart of what should happen within the accounting system.
    C. The investor to see inside the accounting system so that he / she can better understand the financial statements.
    D. The accountant to determine which financial statements will be necessary to properly report the results of operations.

62. Which of the following is not one of the popular documentation methods for processes and systems presented in the textbook?
    A. Process maps
    B. Document flowcharts
    C. Entity relationship diagram

D. Document creation map

63. A pictorial representation of business processes in which the actual flow and sequence of events in the process are presented in the diagram form - the start of the process, the steps within the process, and the finish of the process is referred to as:
    A. System flowchart
    B. ER Diagram
    C. Process Map
    D. Data Flow Diagram

64. Which of the process map symbols is used to show the start and / or finish of a process?
    A. Rectangle
    B. Oval
    C. Diamond
    D. Circle

65. Which of the process map symbols is used to show a task or activity in the process?
    A. Rectangle
    B. Oval
    C. Diamond
    D. Circle

66. Which of the process map symbols is used to show a point in the process when a decision must be made?
    A. Rectangle
    B. Oval
    C. Diamond
    D. Circle

67. A process map shows a circle with a letter or number in the middle. This symbol is used to show:
    A. That there is a break in the process.
    B. That there is a decision to be made.
    C. That a process is starting.
    D. That there is an activity that will take place.

68. This method of system documentation is intended to show the entire system, including inputs manual and copmuterized processes, and outputs.
    A. Procedure mapping
    B. System flowcharting
    C. Data flow diagramming
    D. Entity relationship diagrams

69. Systems professionals in the design and maintenance of IT systems use this documentation method.
    A. Document flowcharts
    B. Process maps
    C. Data flow diagrams
    D. System flowcharting

70. Accountants and auditors are less likely to use which of the following system documentation methods?
    A. Process maps
    B. System flowcharting
    C. Document flowcharting
    D. Data flow diagrams

71. When creating or reading a system flowchart, the triangle symbol represents a:
    A. File
    B. Direct access storage
    C. Manual input
    D. Document

72. When creating or reading a system flowchart, the diamond represents a(n):
    A. On-page connector
    B. Decision
    C. Data
    D. Process

73. When creating or reading a system flowchart, the rectangle represents a(n):
    A. Decision
    B. Off-page connector
    C. Document
    D. Process

74. The documenting system that shows the flow of documents and information among departments or units within an organization is called a:
    A. System Flowchart
    B. ER Diagram
    C. Document Flowchart
    D. Data Flow Diagram

75. This document system is used by systems professionals to show the logical design of a system. The advantage of the method is that it uses only four symbols.
    A. Data Flow Diagram
    B. ER Diagram
    C. System Flowchart
    D. Document Flowchart

76. This document system is used by systems professionals to show the logical design of a system. The advantage of the method is that it uses only four symbols. The symbol used to represent both sources and destinations of data is a(n):
    A. Rectangle with rounded corners
    B. Open-ended rectangle
    C. Arrow
    D. Rectangle with squared corners

77. This document system is used by systems professionals to show the logical design of a system. The advantage of the method is that it uses only four symbols. The symbol used to represent any task or function performed is a(n):
    A. Rectangle with rounded corners
    B. Open-ended rectangle
    C. Arrow
    D. Rectangle with squared corners

78. This document system is used by systems professionals to show the logical design of a system. The advantage of the method is that it uses only four symbols. The symbol used to represent a data store or the storage of data is a(n):
    A. Rectangle with rounded corners
    B. Open-ended rectangle
    C. Arrow

D. Rectangle with squared corners

79. This document system is used by systems professionals to show the logical design of a system. The advantage of the method is that it uses only four symbols. The symbol used to represent the flow of data is a(n):
    A. Rectangle with rounded corners
    B. Open-ended rectangle
    C. Arrow
    D. Rectangle with squared corners

80X. This document system is a pictorial representation of the logical structure of databases. It identifies the entities, the attributes of the entities, and the relationship between the entities.
    A. ER Diagram
    B. System Flowchart
    C. Entity Flowchart
    D. Process Map

81X. When discussing entity relationship diagrams, this is considered to be a noun, that represents items in the accounting system:
    A. Attribute
    B. Relationship
    C. Entity
    D. Flow

82. When discussing entity relationship diagrams, this is considered to be a characteristic of an entity.
    A. Attribute
    B. Flow
    C. Relationship
    D. Field

83. The rectangle used in an entity relationship diagram is used to represent a(n):
    A. Attribute
    B. Relationship
    C. Entity

84. The diamond used in an entity relationship diagram is used to represent a(n):
    A. Attribute
    B. Relationship
    C. Entity

85. The oval used in an entity relationship diagram is used to represent a(n):
    A. Attribute
    B. Relationship
    C. Entity

86. The term that refers to how many instances of an entity relates to each instance of another entity is:
    A. Supervisor
    B. Symbol
    C. Relationship
    D. Cardinality

87. When an organization has this type of network, there are two types of computers networked together to accomplish the application processing:
    A. Point of sale

B. Batch processing
C. Client-server computing
D. General-subsidiary computing

88. This type of client terminal can accomplish some of the processing tasks in a client-server computing network:
    A. Application terminal
    B. Smart terminal
    C. Subset terminal
    D. Presentation terminal

89. Characteristics of a client-server system include all of the following except:
    A. The client and the server are networked together.
    B. The client computer participates in either the processing or the data manipulation.
    C. Individual parts of processing are shared between the server and the client.
    D. The client normally stores the large database.

90. In this type of client-server computing, the client PC manipulates data for presentation but does not do any other significant processing.
    A. Application presentation
    B. Distributed presentation
    C. Distributed application
    D. ERP application

91. In this type of client-server computing, the client PC participates in application processing - including the updates and changes to data that reside on the server.
    A. Subset application
    B. Distributed presentation
    C. Distributed application
    D. Real-time application

92. Which of the following statements, regarding ethical considerations in an accounting information system is false?
    A. The accounting information system is often the tool used to either commit or cover up unethical behavior.
    B. If there is only one person within the organization with responsibility for maintaining the computer systems, it is not difficult to detect instances of computer fraud.
    C. Fraud could be perpetrated and go undetected for a long time if the accounting information system is not carefully monitored.
    D. If accountants are well informed about the risks of unethical behavior, they will be better prpared to control those risks.

ANSWERS TO TEST BANK - CHAPTER 2:

1. C	24. D	47. B	70. B
2. D	25. B	48. A	71. A
3. A	26. A	49. C	72. B
4. D	27. A	50. D	73. D
5. B	28. A	51. C	74. C
6. B	29. B	52. B	75. A
7. A	30. C	53. C	76. D
8. C	31. D	54. D	77. A
9. B	32. C	55. B	78. B
10. A	33. A	56. A	79. C
11. B	34. D	57. D	80. A
12. C	35. B	58. C	81. C

13.	D	36.	C	59.	A	82.	A
14.	B	37.	B	60.	B	83.	C
15.	B	38.	A	61.	A	84.	B
16.	D	39.	D	62.	D	85.	A
17.	A	40.	A	63.	C	86.	D
18.	C	41.	C	64.	B	87.	C
19.	A	42.	C	65.	A	88.	B
20.	C	43.	D	66.	C	89.	D
21.	A	44.	B	67.	A	90.	B
22.	B	45.	D	68.	B	91.	C
23.	D	46.	A	69.	D	92.	B

35A.	B	35B.	C	35C.	A	35D.	D		
35E.	A	35F.	C	35G.	C	35H.	A	35I.	D