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Core Concepts of Accounting Information Systems, 13th Edition, by Simkin, Rose, and Norman Chapter 13 INTRODUCTION TO INTERNAL CONTROL SYSTEMS True-False Questions 1. Controls that specifically encourage operating efficiency are often called preventive controls. 2. Controls that attempt to safeguard asset resources are often called detective controls.

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

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