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2. False. The benefits obtained from information provided by the accounting information system must outweigh the cost of providing that information. 3. True. 4. False. An accounting information system must be cost effective, pro-vide useful output, and be flexible enough to accommodate changing information needs. BRIEF EXERCISE 7-4

CHAPTER 7

A Quality System. Both financial accounting and managerial accounting depend upon a strong information system to reliably capture and summarize business transaction data. Information technology has radically reshaped this mundane part of the practice of accounting over the past 50 years.

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JAMES A. HALL - Chinhoyi University of Technology

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5) Classification of confidential information is the responsibility of whom, according to COBIT5? 6) Encryption is a necessary part of which information security approach? 7) Information rights management software can do all of the following except A) limiting access to specific files. B) limit action privileges to a specific time period. C) authenticate individuals accessing information.

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