Mindanes Date University College of Business Advisors fortune, and Advisorationary DEPARTMENT OF ACCOUNTANCY Bellevinenski Calleria

#### AUDITING IN A CISENVIRONMENT.

Autoconstitute 1500

MULTIPLE CHOICE, Read carefully the insertance below and choose the best statement among the choices. Writethe letter corresponding to your answer on the sheet possibled along with this questionnairy. Engages are staintly not Million world

- Which riskerent is incorrect when inditing in a CE investment?
  - a. A CIS envelopment exists when a computer of acr time or size is samilyed in the processing for the entity of financial information of significance to the mids, whether that conguster is operated by the emplifier our level is taken it meanther.
  - The auditor should consider how a CID environment affects the audit.
  - 400 The new of a computer changes the processing, storage and communication of financial substantion. and many affect the accounting and internal control systems employed by the entity.
  - A CID environment changes the overall phoetieve and stope of an audit
- 2. Which of the following concepts distinguished the extension of computential mobil documents from the brackets asked based stoppy thoracly
  - Augver, conclusion and recompositations are filed on electronic media and are therefore subject. he computer strategy controls and consists procedures.
  - Evidental support for all findings is expect and provided to local management during the clusing conference and to each person receiving the final report.

  - Computerated data files can be used in computer such procedures.
     Auda programs can be daydordized to elimanate the seed for a prelimanary payery at each location.
- Responsibility for the control of end-new computing equits at the organizational, departmental and indevidual. user breef. A direct responsibility of the indebted users in
  - Acquisition of highware and software.
  - Bidding equipment intrestories.
  - Strategic planning of end-over computing 400
  - Planting property congruent hardware.
- Which of the following is least librar a risk characteristic associated with CID environment?
  - Errors embedded in an application's program logic maybe difficult to manually detect on a kindly Separation.
  - Many control proorders that would estimately be performed by repeate individuals in manual system marrier concentrated in CTS.
  - The notestad unauthorized points to data or to alter them without stable endeads paints greater -0.0 Date of the part in the number file is endusively banded by respective users
- Personal computers are automable to theft, abovioul damage, unauthorized access or minus of equipment. Which of the following is least likely a physical recurity to restrict access to personal computers when not to Transfer of the
  - Using door locks or other security protection disting non-business hours.
  - Factoring the provinced computer to a table using solutily ration.
  - Locking the personal computer in a protective cutanet or shell.
  - 4. Waster both region to Division on Lotte
- Which of the following against and complexity of the CIS activities should an auditor least understand?
  - The organizational developer of the client's C.II activities
  - 30.0 Europe of the supportions together
  - The significance and completely of computer provincing in each significant accounting application. 100
  - The use of software packages instead of contemped refe-
- Which of the following is not bliefy a costed over reservible storage media to prevent manufacement. afternation restricted auditoric parties on destructions?
  - a. Using contribution, which is the process of insuffering programs and information tate as-Contract of the Parks
  - Placing responsibility for such media under personnel where responsibilities include disject of politimare controdiscon or biterations.
  - Using a program and data file clock in and check out pystem and locking the designated storage Control of the Contro
  - d. Keeping current copies of disketter, compact disks or back-up taper and hard skills in a fireproof continuers, either on aite, off-aite or both.
- To achieve works efficiency and effictiveness with a personal computer, the two crucial repairments are
  - a. The appropriate such this for personal computer applications and the appropriate coffesses to perform the relocied and thinks

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**H Kauffman** 

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Management Advisory Services for Clients Geoffrey Grant Meredith, Pearson Education Australia, Penguin Group
Australia, 1985
Accountants, 1981

Management Advisory Services: Guideline Series, 1968

The Top Books of the Year Management Advisory Services By Agamata Answers The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels enthralling the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the captivating narratives that have enthralled audiences this year. The Must-Read: Colleen Hoovers "It Ends with Us" This heartfelt tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best: Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic: Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and thrilling novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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