

CHAPTER 9

**INFORMATION SYSTEMS CONTROLS FOR SYSTEMS RELIABILITY –
PART 2: CONFIDENTIALITY AND PRIVACY****SUGGESTED ANSWERS TO DISCUSSION QUESTIONS**

- 9.1 From the viewpoint of the customer, what are the advantages and disadvantages to the opt-in versus the opt-out approaches to collecting personal information? From the viewpoint of the organization desiring to collect such information?**

For the consumer, opt-out represents many disadvantages because the consumer is responsible for explicitly notifying every company that might be collecting the consumer's personal information and tell the company to stop collecting his or her personal data. Consumers are less likely to take the time to opt-out of these programs and even if they do decide to opt-out, they may not know of all of the companies that are capturing their personal information.

For the organization collecting the data, opt-out is an advantage for the same reasons it is a disadvantage to the consumer, the organization is free to collect all the information they want until explicitly told to stop.

For the consumer, opt-in provides more control to protect privacy, because the consumer must explicitly give permission to collect personal data. However, opt-in is not necessarily bad for the organization that is collecting information because it results in a database of people who are predisposed to respond favorably to communications and marketing offers.

- 9.2 What risks, if any, does offshore outsourcing of various information systems functions pose to satisfying the principles of confidentiality and privacy?**

Outsourcing is and will likely continue to be a topic of interest. One question that may facilitate discussion is to ask the students if once a company sends some operations offshore, does the outsourcing company still have legal control over their data or do the laws of the off shore company dictate ownership? Should the outsourcing company be liable in this country for data that was lost or compromised by an outsourcing offshore partner?

Data security and data protection are rated in the top ten risks of offshore outsourcing by CIO News. Compliance with The Health Insurance Portability and Accountability Act (HIPAA) and the Sarbanes-Oxley Act (SOX) are of particular concern to companies outsourcing work to offshore companies.

Accounting Information Systems Chapter 9 Solutions

James Boockholdt



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Accounting Information Systems Australasian Edition Marshall Romney, Paul Steinbart, Joseph Mula, Ray McNamara, Trevor Tonkin, 2012-10-24 At last the Australasian edition of Romney and Steinbart's respected AIS text Accounting Information Systems first Australasian edition offers the most up to date comprehensive and student friendly coverage of Accounting Information Systems in Australia New Zealand and Asia Accounting Information Systems has been extensively revised and updated to incorporate local laws standards and business practices The text has a new and flexible structure developed especially for Australasian AIS courses while also retaining the features that make the US edition easy to use nt concepts such as systems cycles controls auditing fraud and cybercrime ethics and the REA data model are brought to life by a wide variety of Australasian case studies and examples With a learning and teaching resource package second to none this is the perfect resource for one semester undergraduate and graduate courses in Accounting Information Systems

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Core Concepts of Accounting Information Systems Mark G. Simkin, James L. Worrell, Arline A. Savage, 2018-02-13 Accounting Information systems AIS have become indispensable in the field and this book provides clear guidance for students or professionals needing to get up to speed Designed to suit a one semester AIS course at the graduate undergraduate or community college level Core Concepts of Accounting Information Systems explores AIS use and processes in the context of modern day accounting Coverage includes conceptual overviews of data analytics accounting and risk management as well as detailed discussion of business processes cybercrime database design and more to provide a well rounded introduction to AIS Case studies reinforce fundamental concepts using real world scenarios that encourage critical thinking while AIS at Work examples illustrate complex procedures or concepts in everyday workplace situations Test Yourself questions allow students to gauge their level of understanding while End of Chapter questions stimulate application of new skills through problems cases and discussion questions that facilitate classroom dialogue Practical current relevant and grounded in everyday application this book is an invaluable resource for students of managerial accounting tax accounting and compliance

Instructors Manual with Solutions George Bodnar, 2000-07-17 *Accounting Information Systems* Ulric J. Gelinas, Steve G. Sutton, Allan E. Oram, 1999 Accounting is increasingly becoming an information systems function and knowledge of that system is critical for business success Gelinas uses data flow diagrams and an emphasis on

technology and internal controls to help assure students future professional success

The Routledge Companion to Accounting Information Systems Erik Strauss, Martin Quinn, 2017-12-22 Information technology has permeated all walks of life in the past two decades Accounting is no exception Be it financial accounting management accounting or audit information technology and systems have simplified daily tasks and routine work simplified reporting and changed how accounting is done The Routledge Companion to Accounting Information Systems provides a prestige reference work which offers students and researchers an introduction to current and emerging scholarship in the discipline Contributions from an international cast of authors provides a balanced view of both the technical underpinnings and organisational consequences of accounting information systems With a focus on the business consequences of technology this unique reference book will be a vital resource for students and researchers involved in accounting and information management

Effective Internal Control Practices in Banks Sophia Beckett Velez, 2025-07-15 This valuable work offers an original contribution to the study of internal controls in banking providing useful insights for undergraduates master s and Ph D students as well as academics researchers and banking professionals

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Acquiring, Developing, and Implementing Accounting Information Systems Ulric J. Gelinas, Steve G. Sutton, James E. Hunton, 2004

Instr Res Manual, Acct Info James HUNTON, Steve G. SUTTON, Ulric J. GELINAS (Jr), 2004-09

Accounting Information Systems James Boockholdt, 1999 This well known text provides students

with the knowledge of information systems needed to begin their accounting careers It emphasizes systems as an accounting discipline while providing technological competence It teaches from an accounting rather than a MIS perspective Provides balanced coverage of systems EDP Controls and auditing of systems Modular approach allows for teaching flexibility

Accounting Information Systems Marshall B. Romney, Paul John Steinbart, Barry E. Cushing, 1997 This text seeks to show the reader how to design and use an accounting information system AIS to provide information useful for decision making Focus boxes providing real world examples of concepts techniques and practices as described are interspersed in the text This edition has chapters on the three basic functions of the AIS together with an understanding of what the system does manually and on data modelling covering how students can use query language to derive traditional financial statements and managerial reports from a database AIS

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Accounting Information Systems and Business Organizations Barry E. Cushing, 1974

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Table of Contents Accounting Information Systems Chapter 9 Solutions

1. Understanding the eBook Accounting Information Systems Chapter 9 Solutions
 - The Rise of Digital Reading Accounting Information Systems Chapter 9 Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Information Systems Chapter 9 Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Information Systems Chapter 9 Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Information Systems Chapter 9 Solutions
 - Personalized Recommendations
 - Accounting Information Systems Chapter 9 Solutions User Reviews and Ratings
 - Accounting Information Systems Chapter 9 Solutions and Bestseller Lists
5. Accessing Accounting Information Systems Chapter 9 Solutions Free and Paid eBooks
 - Accounting Information Systems Chapter 9 Solutions Public Domain eBooks
 - Accounting Information Systems Chapter 9 Solutions eBook Subscription Services
 - Accounting Information Systems Chapter 9 Solutions Budget-Friendly Options

6. Navigating Accounting Information Systems Chapter 9 Solutions eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Information Systems Chapter 9 Solutions Compatibility with Devices
 - Accounting Information Systems Chapter 9 Solutions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Information Systems Chapter 9 Solutions
 - Highlighting and Note-Taking Accounting Information Systems Chapter 9 Solutions
 - Interactive Elements Accounting Information Systems Chapter 9 Solutions
8. Staying Engaged with Accounting Information Systems Chapter 9 Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Information Systems Chapter 9 Solutions
9. Balancing eBooks and Physical Books Accounting Information Systems Chapter 9 Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Information Systems Chapter 9 Solutions
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Information Systems Chapter 9 Solutions
 - Setting Reading Goals Accounting Information Systems Chapter 9 Solutions
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Information Systems Chapter 9 Solutions
 - Fact-Checking eBook Content of Accounting Information Systems Chapter 9 Solutions
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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