

Chapter 12

Multiple-Choice Questions

1. IT has several significant effects on an organization. Which of the following would **not** be important from an auditing perspective?
easy
d
a. Organizational changes.
b. The visibility of information.
c. The potential for material misstatement.
d. None of the above; i.e., they are all important.
2. The audit procedure which is least useful in gathering evidence on significant computer processes is:
easy
b
a. documentation.
b. observation.
c. test decks.
d. generalized audit software.
3. Which of the following is **not** a benefit of using IT-based controls?
easy
d
a. Ability to process large volumes of transactions.
b. Ability to replace manual controls with computer-based controls.
c. Reduction in misstatements due to consistent processing of transactions.
d. Over-reliance on computer-generated reports.
4. One significant risk related to an automated environment is that auditors may _____ information provided by an information system.
easy
b
a. not place enough reliance on
b. place too much reliance on
c. reveal
d. not understand
5. Which of the following is not a risk specific to IT environments?
easy
b
a. Reliance on the functioning capabilities of hardware and software.
b. Increased human involvement.
c. Loss of data due to insufficient backup.
d. Reduced segregation of duties.
6. Which of the following is not an enhancement to internal control that will occur as a consequence of increased reliance on IT?
easy
d
a. Computer controls replace manual controls.
b. Higher quality information is available.
c. Computer-based controls provide opportunities to enhance separation of duties.
d. Manual controls replace automated controls.
7. Which of the following is not a risk to IT systems?
easy
c
a. Need for IT experienced staff
b. Separation of IT duties from accounting functions
c. Improved audit trail
d. Hardware and data vulnerability
8. Which of the following is not a category of an application control?
easy
c
a. Processing controls.
b. Output controls.

Mankiw Chapter 12 Test Bank

Jagdish Handa



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problem for all countries of the developed world The problem has been exacerbated in developing nations which had problems even before the pandemic Energy prices have increased and with the increase in transportation costs it has been more difficult for many retailers to stock shelves as they did before the pandemic It is understood by many that the rising prices and supply chain disruptions will likely not be temporary and must be managed by future executives Managing Inflation and Supply Chain Disruptions in the Global Economy uncovers the many ways businesses can manage this new phenomenon It discusses global crises and their effects on the global economy in terms of inflation and supply chain Covering topics such as inflationist impact crisis leadership and deglobalization this premier reference source is an essential resource for economists supply chain specialists government officials consultants business leaders and executives logistics professionals IT managers students and educators of higher education researchers and academicians

Real Business Cycles James Hartley, Kevin Hoover, Kevin D. Salyer, 2013-07-04 Real Business Cycle theory combines the remains of monetarism with the new classical macroeconomics and has become one of the dominant approaches within contemporary macroeconomics today This volume presents the authoritative anthology in RBC The work contains the major articles introducing and extending the theory as well as critical literature an extensive introduction which contains an expository summary and critical evaluation of RBC theory comprehensive coverage and balance between seminal papers and extensions proponents and critics and theory and empirics Macroeconomics is a compulsory element in most economics courses and this book will be an essential guide to one of its major theories

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