

CHAPTER 7**CONTROL AND ACCOUNTING INFORMATION SYSTEMS****SUGGESTED ANSWERS TO DISCUSSION QUESTIONS****7.1 Answer the following questions about the audit of Springer's Lumber & Supply****a. What deficiencies existed in the internal environment at Springer's?**

The "internal environment" refers to the tone or culture of a company and helps determine how risk consciousness employees are. It is the foundation for all other ERM components, providing discipline and structure. It is essentially the same thing as the control environment in the internal control framework.

The internal environment also refers to management's attitude toward internal control, and to how that attitude is reflected in the organization's control policies and procedures. At Springer's, several deficiencies in the control environment are apparent:

1. Management authority is concentrated in three family members, so there are few, if any, checks and balances on their behavior. In addition, several other relatives and friends of the family are on the payroll.
2. Since the company has a "near monopoly" on the business in the Bozeman area, few competitive constraints restrain prices, wages, and other business practices.
3. Lines of authority and responsibility are loosely defined, which make it difficult to identify who is responsible for problems or decisions.
4. Management may have engaged in "creative accounting" to make its financial performance look better, which suggests a management philosophy that could encourage unethical behavior among employees.

b. Do you agree with the decision to settle with the Springers rather than to prosecute them for fraud and embezzlement? Why or why not?

Whether or not to settle with the Springers is a matter of opinion, with reasonable arguments on both sides of the issue.

- The reasons for reaching a settlement are clearly stated: the difficulty of obtaining convictions in court, and the possible adverse effects on the company's market position.

Accounting Information Systems Discussion Questions Answers

Barry E. Cushing



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Accounting Information Systems Ulric J. Gelinas, Richard B. Dull, Patrick Wheeler, 2018-09-01 Today's accounting professionals are challenged to identify enterprise risks and provide quality assurance for a company's information systems. ACCOUNTING INFORMATION SYSTEMS 11th International Edition focuses on three critical accounting information systems in use today: enterprise systems, e-Business systems, and controls for maintaining those systems. Students will easily grasp even the most challenging topics as they explore today's most intriguing AIS topics relative to business processes, information technology, strategic management, security, and internal controls. The 11th International Edition provides students with the tools for organizing and managing information to help them succeed and protect the integrity of their employer's information system.

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. Key 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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T. Smith,1998 This textbook provides a thorough current presentation of accounting information systems AIS in a field where coverage of the most recent developments is critical AIS is in a state of constant change and only students prepared to address these changes will be successful Contemporary issues such as ethics the effect of information technology on international business and cyberspace are presented along side traditional topics such as internal control accounting cycles and systems development Whether students plan to work in public accounting industry in the nonprofit sector or simply need a deeper knowledge of AIS for business this text provides the latest information in a straightforward writing style Core Concepts of Accounting Information Systems Stephen A. Moscovice,Mark G. Simkin,Nancy A. Bagranoff,2003 The name areas for AIS as identified by the AAA Committee on Contemporary Approach to Teaching AIS are all addressed Real world cases are woven into the text material Each chapter highlights a real world case or concept in the AIS at Work feature Auditing & Systems Irvin N. Gleim,William A. Hillison,Grady M. Irwin,1995 *Introduction to Information Systems* R. Kelly Rainer,Casey G. Cegielski,2010-04-12 Information technology professionals will gain invaluable information with this updated resource on how to connect concepts to key business areas These areas include accounting finance marketing management human resources and operations The new edition provides concise and accessible coverage of core IT topics Do It Yourself activities show them how to apply the information on the job Technology professionals will then be able to discover how critical IT is to each functional area and every business **Accounting Information Systems** Edward L. Summers,1991 *Accounting Information Systems* James A. Hall,2004 **Instr Res Manual, Acct Info** James HUNTON,Steve G. SUTTON,Ulric J. GELINAS (Jr),2004-09 **Instructors Manual with Solutions** George Bodnar,2000-07-17 Accounting Information Systems James L. Boockholdt,1993 Financial Accounting, Eighth Edition Paperback, Custom Publication Needles,2003-07 *Financial Accounting* Jan R. Williams,2006 **Cpa Review Business Law 2002-2003** Irvin N. Gleim,Jordan B. Ray,Irvine N. Gleim,2002-06 **Principles of Information Systems** Ralph M. Stair,George Walter Reynolds,2003 CD ROM contains MIS Companion Training for MS Excel 2003 MS Access 2003 and MIS Concepts

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