

## 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

**Mark G. Simkin, James L. Worrell, Arline  
A. Savage**

## **Accounting Information Systems Chapter 9 Solutions:**

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

**Accounting Information Systems** Leslie Turner, Andrea Weickgenannt, Mary Kay Copeland, 2017 TRY FREE for 14 days OR RENT this title [www.wileystudentchoice.com](http://www.wileystudentchoice.com) Realizing the importance of accounting information systems and internal controls in today's business environment the updated 3rd edition of Accounting Information Systems makes the world of systems and controls accessible to today's student It enhances opportunities for learning about AIS and its day to day operation and is written for the business or accounting major required to take an AIS course Keeping the student in mind this text focuses on the business processes and the related controls as well as the essential topics of ethics and corporate governance

**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

Accounting Information Systems Ulric J. Gelinias, 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 Gelinias uses data flow diagrams and an emphasis on technology and internal controls to help assure students future

professional success      **Instructors Manual with Solutions** George Bodnar,2000-07-17      **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      Growth and Profitability Michael C. Donegan,2002-10-01 Praise for Growth and Profitability Finally a book that fits me and my business Growth and Profitability did what an army of consultants could not do demystify the finance and accounting aspect of my business This is a must read for anyone with a small business or for anyone planning to start one Mandana Sheybani CEO and Founder Timeless Carpets Co This is not the typical long on the analysis and short on the practical application treatise on finance and accounting Geared toward the novice business owner and those already experienced and informed Growth and Profitability is provocative lively and informative After reading how a customized finance strategy benefits the organization business owners and finance professionals will be prepared to make key value judgments regarding finance structure clearly and with precision George Maso Jones PhD Director International Press Information Agency former WTO Agenda advisor and World Bank consultant Michael Donegan provides an insightful look at the strategic role of the finance function from a two person start up company through a multimillion dollar corporation He has mapped out a straightforward process to build a world class IT enabled strategic finance organization Tom Shea President UpStream Software Laying a solid foundation based on pertinent information is critical for success in today s dynamic marketplace Achieving success requires companies to be nimble harnessing data that is essential to decision making Michael Donegan provides a blueprint to building the financial infrastructure needed to drive growth and profitability in a measured and sustainable fashion Alex J Abreu Managing Director Sr Client Manager Financial Strategies Group Bank of America      **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      Acquiring, Developing, and Implementing Accounting Information Systems Ulric J. Gelinas,Steve G. Sutton,James E. Hunton,2004      **Readings and Problems in Accounting Information Systems** L. Murphy Smith,Robert H. Strawser,Casper E. Wiggins,1991      **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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(Jr),2004-09 *Accounting Information Systems and Business Organizations* Barry E. Cushing,1974 **Accounting**

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*Managing and Using Information Systems* Keri E. Pearlson,2001-01-04 This book arms non technical managers with the insights and information they need to become knowledgeable participants in their companies information system resources decision making It provides them with a framework for understanding how businesses use and manage information acquaints them with the key information technologies and provides them with a working familiarity with MIS project management information architecture and other key components of information systems organization Readers also learn proven strategies for integrating IT with business strategies to create competitive advantages for their organizations

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