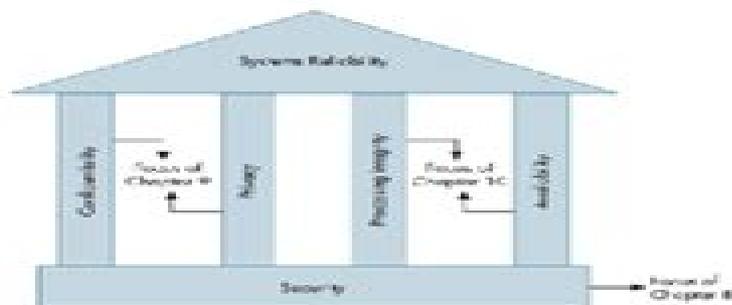


## CHAPTER 8

The **Trust Services Framework** organizes IT-related controls into five principles that jointly contribute to systems reliability:

1. **Security**—access (both physical and logical) to the system and its data is controlled and restricted to legitimate users.
2. **Confidentiality**—sensitive organizational information (e.g., marketing plans, trade secrets) is protected from unauthorized disclosure.
3. **Privacy**—personal information about customers, employees, suppliers, or business partners is collected, used, disclosed, and maintained only in compliance with internal policies and external regulatory requirements and is protected from unauthorized disclosure.
4. **Processing Integrity**—data are processed accurately, completely, in a timely manner, and only with proper authorization.
5. **Availability**—the system and its information are available to meet operational and contractual obligations.

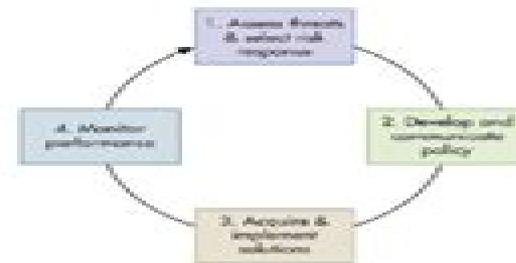


### 2 Fundamental Information Security Concepts

1. SECURITY IS A MANAGEMENT ISSUE, NOT JUST A TECHNOLOGY ISSUE

—management involvement and support throughout all phases of the security life cycle

**Senior Management**- CEO, COO, CFO, CMO



**Step 1**- senior management must choose which of the four risk responses (reduce, accept, share, or avoid)

**Step 2**- involves developing information security policies and communicating them to all employees.

**Step 3**- senior management must authorize investing the necessary resources to mitigate the threats identified and achieve the desired level of security.

**Step 4**- regular monitoring of performance to evaluate the effectiveness of the organization's information security program.

### 2. THE TIME-BASED MODEL OF INFORMATION SECURITY

—employ a combination of preventive, detective, and corrective controls to protect information assets long enough for organization to detect an attack is occurring and to take timely steps before any information is lost/compromised

$$P > D + R, \text{ where}$$

P= the time it takes an attacker to break through the various controls that protect the organization's information assets

D= the time it takes for the organization to detect that an attack is in progress

R= the time it takes to respond to and stop the attack

# Accounting Information Systems Chapter 8 Solutions

**Jicheng Xie**



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