

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

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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.

Wiley CPA Examination Review, Outlines and Study Guides Patrick R. Delaney, O. Ray Whittington, 2010-06-08 All the information you need to master the computerized CPA Exam. Published annually, this comprehensive two-volume paperback reviews all four parts of the CPA exam. Many of the questions are taken directly from previous CPA exams. Volume I contains all study guides and outlines. Volume II contains all problem solutions. The most effective system available to prepare for the CPA exam. Contains all current AICPA content requirements in accounting and reporting. Helps you zero in on areas that need work, organize your study program, and concentrate your efforts. With over 600 multiple-choice questions and more than 75 simulations, these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination.

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instructional tools *Accounting Information Systems and Business Organizations* Barry E. Cushing,1978 **Core**

Concepts of Accounting Information Systems Stephen A. Moscove,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

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