

*Accounting Information Systems, 11e* (Bodnar/Hopwood)  
Chapter 2 Systems Techniques and Documentation

1) Tools used in the analysis, design, and documentation of system and subsystem relationships are known as system techniques.

Answer: TRUE

Diff: 2

Learning Obj.: 1

2) The interim audit requires some type of substantive testing.

Answer: FALSE

Diff: 1

Learning Obj.: 1

3) Substantive testing involves direct verification of financial statement figures.

Answer: TRUE

Diff: 2

Learning Obj.: 1

4) When evaluating internal controls, auditors are usually not concerned with the flow of processing and distribution of documents within an application system.

Answer: FALSE

Diff: 2

Learning Obj.: 1, 2

5) Auditors undertake compliance testing to determine the degree of reliance of existing internal controls.

Answer: TRUE

Diff: 2

Learning Obj.: 1

6) It is desirable for auditors to have a basic understanding of systems techniques.

Answer: TRUE

Diff: 1

Learning Obj.: 1

7) The usual focus of an audit is to review an existing system rather than design a new system.

Answer: TRUE

Diff: 2

Learning Obj.: 1

8) Analytic and system flowcharts are seldom found in the working papers of auditors.

Answer: FALSE

Diff: 1

Learning Obj.: 1

# Answer Key Accounting Information Systems 11th Edition

**George H. Bodnar, William S. Hopwood**

## **Answer Key Accounting Information Systems 11th Edition:**

**Accounting Information Systems** George H. Bodnar, William S. Hopwood, 1995 This volume stresses information communication and networking technology applied within the context of transaction cycles and internal control structure. Transaction cycles are a conceptual approach to the study of accounting systems. The book also features Internet resources, electronic tax retention requirements, expanded coverage of data encryption techniques, and business re-engineering. Active learning is promoted with supplemental ONEKEY software and classroom tested techniques along with a complete set of instructional tools. *Accounting Information Systems* James L. Boockholdt, 1996 This text emphasizes systems as an accounting discipline while providing technological competence. There are questions, exercises, and cases in each chapter and accounting applications are described by transaction cycle providing a logical and structured method of covering material.

**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.

**Accounting Information Systems** Leonard A. Robinson, James Richard Davis, C. Wayne Alderman, 1986 **Self-study Problems/solutions Book 1** Marilyn F. Hunt, 1993 **Encyclopedia of**

**Business and Finance: A-I** Burton S. Kaliski, 2007 Contains over 315 alphabetically arranged articles that provide information about the major functional areas of business covering accounting, economics, finance, information systems, law, management, and marketing as well as organizations in business and government and federal legislation.

**Subject Guide to Books in Print**, 2001 **Wiley CPA Examination Review 2005-2006, Problems and Solutions** Patrick R. Delaney, O. Ray

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