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Disadvantages carry
no information

content beyond their
order in the sequence

inserting a new item
at some midpoint

requires complete
renumbering ;

Disadvantage the
information content is
not readily apparent.;

Advantages facilitates
the representation of

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large amounts of diverse data allows complex data structures to be represented in a hierarchical form that is logical and more easily ...

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business resource.

ANS: T PTS: 1 2. IT

outsourcing is

location-independent
computing. ANS: F

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Accounting systems
convert non-financial
information
transactions into
Systems
financial transactions.

Answers
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Communication

Auditors must obtain
sufficient knowledge
of the IS to

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Understand: the classes of transactions that are material how these transactions are initiated [input] the associated accounting records and accounts used in processing [input] the transaction processing steps involved from the initiation of a

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transaction to ...

Information

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Explain the
importance and
advantages of
databases, as well as

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the difference
between database
information systems and file-
based legacy systems.

1) Using a file-
oriented approach to
data and information,
data is maintained in
A) a centralized
database.

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more and more

accounting and

business systems

were automated, it

became more and

more evident that the

field of auditing had

to change.

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