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Define fraud and describe the process one follows to perpetuate a fraud. Discuss who perpetrates fraud and why it occurs, including: the pressures, opportunities, and

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~~Solutions~~ rationalizations that are present in most frauds. Define computer fraud and discuss the different computer fraud classifications.

~~Chapter 5~~

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Education Learning Objectives

Explain the threats faced by modern information systems.

Define fraud and describe the process one follows to perpetuate a fraud. Discuss who perpetrates

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~~Solution 6~~ fraud and why it occurs, including: the pressures, opportunities, and rationalizations that are present in most frauds. Define computer fraud and discuss the different computer fraud classifications. Explain how to prevent and detect computer fraud and abuse.

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Accounting Information Systems,
14e, Global Edition

(Romney/Steinbart) Chapter 5
Computer Fraud 1) Perhaps the most striking fact about natural disasters in relation to AIS controls is that A) many companies in one location can be seriously affected at one time by a disaster. B) losses are absolutely unpreventable. C) there are a large

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~~Solution 8~~
number of major disasters every year.

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Chapter 5: Computer Fraud.

STUDY. Flashcards. Learn. Write.
Spell. Test. PLAY. Match. Gravity.
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Terms in this set (5) Fraud. is
gaining an unfair advantage over
another person. Legally, for an act
to be fraudulent there must be: 1.
A false statement, representation,
or disclosure. 2. A material fact,
which is ...

~~Chapter 5: Computer Fraud
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Chapter 5 Computer Fraud 5.1

Explain the threats faced by
modern information systems. 1)

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~~Solution 3~~ Perhaps the most striking fact about natural disasters in relation to AIS controls is that A) many companies...

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D) as an illegal act in which knowledge of computer technology is essential Key points to the problem: Computer fraud perpetrators are typically younger and possess more computer experience and skills. So the answer D is the right answer. This question examines the student's learning of computer fraud.

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5) Why do many fraud cases go unreported and unprosecuted? A)

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Major fraud is a public relations nightmare. B) Fraud is difficult, costly, and time-consuming to investigate and prosecute.

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S
After studying this chapter, you should be able to: Explain the threats faced by modern information systems. Define fraud and describe the process one follows to perpetuate a fraud. Discuss who perpetrates fraud and why it occurs, including the pressures, opportunities,

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Internal Control Define fraud and

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~~Solution 6~~ describe the process one follows to perpetuate a fraud.

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Ch. 5: Computer Fraud • Regular borrowing from fellow employees.

- Personal checks returned for insufficient funds.
- Collectors and creditors appearing at the place of business.
- Placing unauthorized IOUs in petty cash funds.
- Inclination toward covering up inefficiencies or "plugging" figures.
- Pronounced criticism of others.

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Computer Fraud. 5.1 Explain the threats faced by modern information systems. 1) Perhaps the most striking fact about natural disasters in relation to AIS controls is that A) many companies in one location can be seriously affected at one time by a disaster.

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Chapter 5 Computer Fraud. 1)

Perhaps the most striking fact about natural disasters in relation to AIS controls is that. A) many companies in one location can be seriously affected at one time by a disaster. B) losses are absolutely unpreventable. C) there are a large number of major disasters every year.

~~Accounting Information Systems~~

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Chapter 8 introduces students to the different kinds of threats faced by information systems, primarily focusing on the threats of fraud and errors. The chapter describes the different types of fraud and explains how fraud is perpetrated, who perpetrates it, and why it

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occurs. Chapter 9 discusses
computer fraud and abuse
techniques.

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