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QUESTION 1

The general ledger setup function in an enterprise resource package allows for setting accounting periods. Access to this function has been permitted to users in finance, the shipping department, and production scheduling. What is the most likely reason for such broad access?

A. The need to change accounting periods on a regular basis.

B. The requirement to post entries for a closed accounting period.

C. The need to create and modify the chart of accounts and its allocations.

D. The lack of policies and procedures for the proper segregation of duties.

Correct Answer: D

QUESTION 2

Which of the following best describes revenue?

A. Non-operating financial liabilities minus expenses

B. The true profit-making potential of an organization

C. The sum value of all assets and cash flow into the business

D. The economic benefit derived by operating a business

Correct Answer: D

Reference: https://www.investopedia.com/terms/r/revenue.asp

QUESTION 3

Which of the following illustrates an operational control process:

A. Classifying an information system as part of a risk assessment

B. Installing an appropriate fire suppression system in the data center

C. Conducting an audit of the configuration management process

D. Establishing procurement standards for cloud vendors

Correct Answer: B

QUESTION 4

What is the difference between encryption and tokenization?

A. Tokenization combined with hashing is always better than encryption

B. Encryption can be mathematically reversed to provide the original information

C. The token contains the all original information

D. Tokenization can be mathematically reversed to provide the original information

Correct Answer: B

Reference: http://library.ahima.org/doc?oid=104090#.X_dwWolR3eQ

QUESTION 5

The ability to demand the implementation and management of security controls on third parties providing services to an organization is

A. Security Governance

B. Compliance management

C. Vendor management

D. Disaster recovery

Correct Answer: C

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