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Accounting Information Systems, 15e (Romney)
Chapter 1 Conceptual Foundations of Accounting Information Systems

1 Distinguish data from information, discuss the characteristics of useful information, and explain how to determine the value of information.

- 1) Which of the following statements below shows the contrast between data and information?
A) Data is the primary output of an accounting information system.
B) Information is the primary output of an accounting information system.
C) Data is more useful in decision making than information.
D) Data and information are the same.

Answer: B
Concept: The concept of information
Objective: Learning Objective 1
Difficulty: Easy
AACSB: Analytical Thinking

- 2) When a subsystem's goals are inconsistent with the goals of another subsystem or with the system as a whole, it creates
A) system inconsistency.
B) system conflict.
C) goal inconsistency.
D) goal conflict.

Answer: D
Concept: The concept of information
Objective: Learning Objective 1
Difficulty: Easy
AACSB: Analytical Thinking

- 3) When a subsystem achieves its goals while contributing to the organization's overall goal, it is called
A) system match.
B) system congruence.
C) goal congruence.
D) goal match.

Answer: C
Concept: The concept of information
Objective: Learning Objective 1
Difficulty: Easy
AACSB: Analytical Thinking

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CompTIA SecurityX Certification Exam Sample Questions (Q286-Q291):

NEW QUESTION # 286

An organization wants to implement a platform to better identify which specific assets are affected by a given vulnerability. Which of the following components provides the best foundation to achieve this goal?

- A. SBoM
- B. SASE
- **C. CMDB**
- D. SLM

Answer: C

Explanation:

A Configuration Management Database (CMDB) provides the best foundation for identifying which specific assets are affected by a given vulnerability. A CMDB maintains detailed information about the IT environment, including hardware, software, configurations, and relationships between assets. This comprehensive view allows organizations to quickly identify and address vulnerabilities affecting specific assets.

References:

- * CompTIA SecurityX Study Guide: Discusses the role of CMDBs in asset management and vulnerability identification.
- * ITIL (Information Technology Infrastructure Library) Framework: Recommends the use of CMDBs for effective configuration and asset management.
- * "Configuration Management Best Practices" by Bob Aiello and Leslie Sachs: Covers the importance of CMDBs in managing IT assets and addressing vulnerabilities.

NEW QUESTION # 287

Company A acquired Company B and needs to determine how the acquisition will impact the attack surface of the organization as a whole. Which of the following is the best way to achieve this goal? (Select two).

Implementing DLP controls preventing sensitive data from leaving Company B's network

- **A. Reviewing the privacy policies currently adopted by Company B**
- **B. Documenting third-party connections used by Company B**
- C. Forcing a password reset requiring more stringent passwords for users on Company B's network
- D. Performing an architectural review of Company B's network
- E. Requiring data sensitivity labeling for all files shared with Company B

Answer: A,B

Explanation:

To determine how the acquisition of Company B will impact the attack surface, the following steps are crucial:

A: Documenting third-party connections used by Company B: Understanding all external connections is essential for assessing potential entry points for attackers and ensuring that these connections are secure.

E: Performing an architectural review of Company B's network: This review will identify vulnerabilities and assess the security posture of the acquired company's network, providing a comprehensive understanding of the new attack surface.

These actions will provide a clear picture of the security implications of the acquisition and help in developing a plan to mitigate any identified risks.

References:

- * CompTIA SecurityX Study Guide: Emphasizes the importance of understanding third-party connections and conducting architectural reviews during acquisitions.
- * NIST Special Publication 800-37, "Guide for Applying the Risk Management Framework to Federal Information Systems": Recommends comprehensive reviews and documentation of third-party connections.
- * "Mergers, Acquisitions, and Other Restructuring Activities" by Donald DePamphilis: Discusses the importance of security assessments during acquisitions.

NEW QUESTION # 288

A security officer received several complaints from users about excessive MFA push notifications at night. The security team investigates and suspects malicious activities regarding user account authentication. Which of the following is the best way for the security officer to restrict MFA notifications?

- A. Provisioning FIDO2 devices
- B. Deploying a text message based on MFA
- **C. Configuring prompt-driven MFA**
- D. Enabling OTP via email

Answer: C

Explanation:

Excessive MFA push notifications can be a sign of an attempted push notification attack, where attackers repeatedly send MFA prompts hoping the user will eventually approve one by mistake. To mitigate this:

A . Provisioning FIDO2 devices: While FIDO2 devices offer strong authentication, they may not be practical for all users and do not directly address the issue of excessive push notifications.

B . Deploying a text message-based MFA: SMS-based MFA can still be vulnerable to similar spamming attacks and phishing.

C . Enabling OTP via email: Email-based OTPs add another layer of security but do not directly solve the issue of excessive notifications.

D . Configuring prompt-driven MFA: This option allows users to respond to prompts in a secure manner, often including features like time-limited approval windows, additional verification steps, or requiring specific actions to approve. This can help prevent users from accidentally approving malicious attempts.

Configuring prompt-driven MFA is the best solution to restrict unnecessary MFA notifications and improve security.

Reference:

CompTIA Security+ Study Guide

NIST SP 800-63B, "Digital Identity Guidelines"

"Multi-Factor Authentication: Best Practices" by Microsoft

NEW QUESTION # 289

A security analyst needs to ensure email domains that send phishing attempts without previous communications are not delivered to mailboxes. The following email headers are being reviewed:

Which of the following is the best action for the security analyst to take?

- A. Quarantine all messages with sales-mail.com in the email header
- B. Reroute all messages with unusual security warning notices to the IT administrator
- **C. Block vendor.com for repeated attempts to send suspicious messages**
- D. Block messages from hr-saas.com because it is not a recognized domain.

Answer: C

Explanation:

In reviewing email headers and determining actions to mitigate phishing attempts, the security analyst should focus on patterns of suspicious behavior and the reputation of the sending domains. Here's the analysis of the options provided:

A). Block messages from hr-saas.com because it is not a recognized domain: Blocking a domain solely because it is not recognized can lead to legitimate emails being missed. Recognition alone should not be the criterion for blocking.

B). Reroute all messages with unusual security warning notices to the IT administrator: While rerouting suspicious messages can be a good practice, it is not specific to the domain sending repeated suspicious messages.

C). Quarantine all messages with sales-mail.com in the email header: Quarantining messages based on the presence of a specific domain in the email header can be too broad and may capture legitimate emails.

D). Block vendor.com for repeated attempts to send suspicious messages: This option is the most appropriate because it targets a domain that has shown a pattern of sending suspicious messages. Blocking a domain that repeatedly sends phishing attempts without previous communications helps in preventing future attempts from the same source and aligns with the goal of mitigating phishing risks.

References:

CompTIA SecurityX Study Guide: Details best practices for handling phishing attempts, including blocking domains with repeated suspicious activity.

NIST Special Publication 800-45 Version 2, "Guidelines on Electronic Mail Security": Provides guidelines on email security, including the management of suspicious email domains.

"Phishing and Countermeasures: Understanding the Increasing Problem of Electronic Identity Theft" by Markus Jakobsson and Steven Myers: Discusses effective measures to counter phishing attempts, including blocking persistent offenders.

By blocking the domain that has consistently attempted to send suspicious messages, the security analyst can effectively reduce the risk of phishing attacks.

NEW QUESTION # 290

A Chief Information Security Officer assigns a team to create malicious communications for a social engineering campaign. The purpose of this campaign is to determine the number of employees who might be susceptible to social engineering attacks. The following is a summary report from a previous campaign:

Which of the following training modules would reduce click rates in the future?

- A. Tailgating
- B. Whaling
- C. Phishing
- D. Smishing

Answer: C

NEW QUESTION # 291

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