EMERGING SECURITY RISKS AND THREATS TO ACCOUNTING INFORMATION SYSTEMS IN THE RAPID CHANGING ENVIRONMENT: IMPLICATIONS TO MANAGEMENT AND ACCOUNTANTS

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ABSTRACT
The development of technology has lead to an increase of use and dependency on it. All Organizations whether small, medium and large are inclined to use computerized accounting information system. Emerging technology has increased the complexity of risk and vulnerability relating to security and integrity of accounting information systems. In today rapidly evolving threat scenario, Information Systems Security has become one of the most critical challenges in all kinds of organizations. Although many organizations have realized how important and valuable information is to the success of the business, very few organizations have managed to keep their information secured. The objective of this paper is to investigate the security risk and threats to Accounting Information systems in the fast changing environment and provide the required implications to management and accountants on how to manage Accounting Information security risk.

KEY WORDS: Accounting Information, Accounting Information systems, Security risks and threats, risk management.