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and management style. Accounting information should be pulled by management rather than pushed by the accountants. Soares (1999) applied a heuristic approach to evaluate software projects.

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is a business resource. ANS: T PTS: 1 2.
IT outsourcing is location-independent
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Characteristics of Useful Information
Regardless of physical form or technology, useful information has the following characteristics:

- Relevance: serves a purpose
- Timeliness: no older than the time period of the action it supports
- Accuracy: free from material errors
- Completeness: all information essential to a decision or task is present

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