

Roll No.

NOV 2012

FINAL
GROUP-II PAPER-6
INFORMATION SYSTEMS
CONTROL AND AUDIT
Total No. of Printed Pages – 4

Total No. of Questions – 7

Time Allowed – 3 Hours

Maximum Marks – 100

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Answers to questions are to be given only in English except in the case of candidates who have opted for Hindi Medium. If a candidate has not opted for Hindi medium, his answers in Hindi will not be valued.

Question No. 1 is compulsory.

Candidates are also required to answer any **five** questions from the remaining **six** questions.

Wherever necessary suitable assumptions may be made and disclosed by way of a note.

Working notes should form part of the answer.

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1. ABC Appliances Limited is a popular marketing company, which has many branches located in different places. It does all its business activities such as receiving orders, placing orders, payments, receipts etc. through online. With increased business activities, the company faces several problems with the existing information system. It realizes that the existing system is outdated and needed improvement. Hence, it wishes to enhance the existing system with adequate measures for information security in order to ensure the smooth functioning of new information system and protect the company from loss or embarrassment caused by security failures. To develop such a new system, the company has formed a system development team with professionals like project managers, system analysts and

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system designers. The team has executed all the phases involved in the SDLC and implemented the new system successfully. Finally, the Post Implementation Review has also been conducted to determine whether the new system adequately meets present business requirements and the company is satisfied with the PIR report.

Read the above carefully and answer the following :

- (a) State the advantages of SDLC from the perspective of the IS Audit. 5
 - (b) Being an IS Auditor, what objectives can you set for the audit of systems under development and how can you achieve your objectives ? 5
 - (c) Suggest some points that may be considered for establishing better information protection. 5
 - (d) What are the activities to be undertaken during the Post Implementation Review ? 5
2. (a) XYZ Ltd. is a large multinational company with offices in many locations. It stores all its data in just one centralized computer centre. It uses Internal Controls in order to asset safeguarding, data integrity, system efficiency and effectiveness. What could be the interrelated components of its Internal Control ? Discuss them briefly. 6
- (b) What is meant by EIS ? What are its characteristics ? 6
 - (c) Explain any four features of Electronic Mail. 4

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3. (a) Threat is any circumstance or event with the potential to cause harm to an information system. What can be the threats due to cyber crimes ? 6
- (b) What is the skill set expected from an IS Auditor ? 6
- (c) In Information Technology (Amended) Act 2008, what do Section 25 and Section 26 say about suspension of license to issue electronic signature certificate ? 4
4. (a) Access to information and business processes should be controlled on the business and security requirements. In that case, what can be the detailed control and objectives with respect to Information Security Management Standard ? 6
- (b) During the review of hardware, how will you review the change in the management controls ? 6
- (c) Describe the duties of certifying authority in respect of Digital Signature under Section 30 of Information Technology (Amended) Act 2008. 4
5. (a) Any system has to possess few key characteristics to qualify for a true Enterprise Resource Planning Solution. What are they ? 6
- (b) What are the characteristics of a good coded program ? 6
- (c) What are the points to be included when the documented audit program is developed ? 4

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6. (a) What is the scope of IS Audit process ? Explain the categories of IS Audit. 6
- (b) What are the elements to be included in the methodology for the development of disaster recovery / business resumption plan ? 6
- (c) What are the goals of Business Continuity Plan ? 4
7. Write short notes on any **four** of the following :
- (a) Business Engineering. 4
- (b) Constitution of Cyber Regulations Advisory Committee under Section 88 of Information Technology (Amended) Act 2008. 4
- (c) Limitations of MIS. 4
- (d) Basic ground rules for protecting computer held information system. 4
- (e) Domains of COBIT. 4