

Roll No. ....

NOV 2013

Total No. of Questions – 7

FINAL  
GROUP-II PAPER-6  
INFORMATION SYSTEMS  
CONTROL AND AUDIT

Total No. of Printed Pages – 4

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 / her answers in Hindi will not be valued.

Question No. 1 is compulsory.

Attempt any five questions from the remaining six questions.

**Marks**

1. Skyair is an airline company operating with in-house developed software till now. Its profit margins are under pressure due to inefficiency and disorganized work culture.

To survive in the highly competitive environment, it has to improve the efficiency of its internal processes and synchronize isolated functions into streamlined business processes so that work culture is improved. Hence it has decided to purchase and implement a real time ERP package. In order to improve its margin, it wants to transact with suppliers and customers electronically and maintain all records in electronic form. Security of information is a key activity of this process which must be taken care of from the beginning. As a member of implementation team you are required to answer the following :

- (a) What issues you would like to raise during the technical feasibility of new proposed system ?

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- (b) Describe the provisions for authentication of electronic records under Information Technology (Amendment) Act, 2008. 5
- (c) Suggest the controls that need to be in place at the time of application software acquisition or selection process. 5
- (d) Describe any five major types of information security policy which company must maintain to meet the security objectives. 5
2. (a) Define Transaction Processing System (TPS). List out the salient features of a TPS. 6
- (b) Describe the Agile Methodology of system development. Describe its strength. 6
- (c) What are the grounds on which a certifying authority may revoke a digital certificate issued by it, in accordance with section 38 of Information Technology (Amendment) Act, 2008 ? 4
3. (a) Explain, briefly, the six categories of controls classified on the basis of nature of IS resources. 6
- (b) How an auditor will determine whether the disaster recovery plan was developed using a sound and robust methodology ? Explain. 6
- (c) With reference to ERP package (SAP), briefly explain three modules of Enterprise Controlling. 4

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4. (a) As an auditor, how will you determine whether the control is cost effective or not ? Describe the five types of costs which are required to be considered while implementing the operating controls in a system. 6
- (b) 'Real time information system needs real time audit techniques like Integrated Test Facility (ITF) to provide continuous assurance.' Define and explain the ITF methodology. 6
- (c) What do you mean by 'Sys Trust' and 'Web Trust' ? List out the principles used by these services. 4
5. (a) Describe any six business processes which can be integrated using ERP. 6
- (b) State the components of a security policy to protect information system of an organization. 6
- (c) Define the term 'Risk Mitigation'. Explain the common risk mitigation techniques. 4
6. (a) What is CoCo Model ? Give the four important concepts lay down about 'control' in CoCo Model. 6
- (b) Describe any six characteristics of an effective management information system. 6
- (c) With reference to Information Security policy explain the following : 4
- (i) Incident handling
- (ii) Business continuity management

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7. Write short notes on any four of the following :

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|--|---|
| (a) Function of Controller of Certifying Authority u/s 18 of Information Technology (Amendment) Act, 2008. | 4 |
| (b) Systematic and Unsystematic risk.  | 4 |
| (c) Goals of the business continuity plan.   | 4 |
| (d) Five levels of software process maturity.  | 4 |
| (e) Types of System Testing.   | 4 |
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