

**Final Paper 6: Information Systems Control and Audit**

S.No.	Question	A	B	C	D	Answer	
1	Arrange in chronological order of their assessment. a. Risk b. Threat c. Vulnerability d. Impact	a,b,c,d	c,b,a,d	d,c,b,a	c,b,d,a	b	
2	Complete the sentence. " _____ " is not a RISK management strategy.	Define	Eliminate	Share	Mitigate	A	
3	COBIT 5 principles include all except,	Meeting Stakeholder Needs	Covering Enterprise End To End	Separating Governance From Management	Enabling Better Controls	D	
4	Creating a Governance, Risk and Compliance (GRC) framework is responsibility of _____.	Management	Auditors	Board of Directors (BoD)	Auditor and BoD	C	
5	Best definition to define a HUMAN being in terms of System.	Physical, Probabilistic, Manual, Close	Physical, Probabilistic, Manual, Close / Open	Physical, Probabilistic, Automatic, Close	Physical, Probabilistic, Manual, Open	B	
6	Moving the Information System triangle from TOP to BOTTOM, kindly arrange in sequence which system user shall encounter first to last.	MIS, DSS, ESS	TPS, KMS, DSS, EIS	EIS, DSS, KMS, TPS	TPS, KMS, DSS, MIS	C	
7	A Company ABC Ltd. is facing trouble paying incentive to its sales representatives. The incentive is paid on the basis of sales turnover achieved region-wise. Company has appointed you as a consultant asking your input as to which type of system they need to create to solve the problem. Please guide.	MIS	EIS	TPS	ESS	A	
8	Sales persons at BIG BAZAR use bar code scanners at the time of billing. This system of reading bar codes for billing can be best classified as _____.	TPS	OAS	MIS	ESS	B	
9	An accountant changes the voucher dates in TALLY without proper authority and sanction by management. This act by accountant shall be best classified as breach of which key principle?	Integrity	Confidentiality	Availability	Confidentiality, Availability and Integrity.	A	
10	In an accounting system, an accountant has rights to create as well as modify vouchers. This feature raises the risk assessment by auditor to higher level. As an auditor, you need to define which principle has not been followed?	Confidentiality	Segregation of Duty	Availability	Integrity	B	
11	TALLY accounting software gives a warning when cash balance may turn negative on updating a voucher. This is good example of _____.	Compensatory Control	Detective Control	Corrective Control	Preventive Control	D	
12	Security guard at an ATM is an example of _____.	Compensatory Control, Logical Control	Detective Control, Physical Control	Preventive Control, Physical	Corrective Control, Logical Control	C	

13	To use a GAS based fire suppression system, what needs to be done first.	Call Police	Call Medics	Evacuate Humans	Remove Computers	C	
14	Business Continuity Planning by nature is a _____.	Compensatory Control	Detective Control	Corrective Control	Preventive Control	C	
15	A large company is in process of creating a BCP framework. The Board of Directors have appointed you as a BCP consultant. Board has asked you to justify / reason out the main objective of BCP is to prevent / minimize losses. Your report shall highlight the reason for having BCP except this reason..	Revenue Loss	Reputation Loss	Productivity Loss	New Customer Acquisition	D	
16	Arrange the following BCM process chronologically. A. BCM Strategies B. Information Collection C. BCM Training D. Testing and Maintenance E. Development and Implementation	A,B,C,D,E	B, A, E,D,C	B, A, E,C,D	E,D,C,B,A	B	
17	BCP includes various plans to be prepared. These include Emergency Plan, Back-up Plan, Recovery Plan and Test Plan. BCP as a process has to start before disaster, as an entity without a BCP shall not be going concern after disaster. All plans are drafted, documented before disaster. Of the four plans, which are those where major part of plan is executed before a disaster occurs.	All Four	Emergency Plan, Back-up Plan	Back-up Plan, Test Plan	Test Plan, Recovery Plan	C	
18	Which of the following back-up is most costly to have?	Full	Incremental	Differential	Both Incremental, Differential	A	
19	DRDO (Defense Research and Development Organization, GOI) developed India's own fighter jets by name TEJAS. TEJAS, is considered to be one of the most light and least costly fighter jet in its class. Which system development method was used by DRDO. (HINT: The fighter jets were being developed for the first time in India).	SDLC	Prototype	Incremental Model	Spiral Model	B	
20	Which system development model is considered to be most complex?	Waterfall	Prototype	Incremental Model	Spiral Model	D	
21	Which of the following is not an audit risk?	Inherent Risk	Country Risk	Detection Risk	Control Risk	B	
22	Auditor, to check whether the control in an accounting application restricting payment in excess of Rs.10,000/- in cash is working or not, creates a dummy voucher. This act of auditor would classify as which concurrent audit technique?	SNAPSHOT	ITF	SCARF	CIS	B	
23	Section 2(zh) of the Information Technology Act, 2000 (As amended 2008) defines "Verify". The definition establishes two important aspects for electronic records, namely _____ and _____.	Non-Repudiation, Integrity	Confidentiality, Integrity	Availability, Integrity	Confidentiality, Non-Repudiation	A	
24	Company has outsourced its accounts department. Statutory Auditor of the company shall be taking help from which auditing standard to complete the audit?	SA 300	SA 402	SA 500	SA 510	B	
25	Which of the following is not an example of Cloud computing model?	IaaS	PaaS	AaaS	SaaS	C	