

MOCK TEST PAPER
FINAL COURSE GROUP-II
PAPER-6: INFORMATION SYSTEMS CONTROL AND AUDIT

Total Time: 3 hours

Max. Marks: 100

Question No.1 is compulsory.

*Attempt any **five** questions from the remaining six questions.*

1. A Government hospital ABC operational in the heart city Varanasi of Uttar Pradesh receives more than 300 patients every day. With the increase in the footfall, the staff is facing day to day problem in maintaining the records of its patients – new or old, their treatment summary, bills' report etc. The management discusses the concerns of their staff and looks out for the feasible solution. The Expert Group suggests the Top management must consider the automation of its day to day activities as a key solution to their problem.

To develop the proposed solution, Systems Development Life Cycle (SDLC) team carried out the first phase "Preliminary Investigation" wherein the problem was identified through review of internal documents, questionnaires and interviews and Feasibility Study in terms of technical, legal, economic etc. was conducted. The results of the phase were reported to the management and the go-ahead decision was taken up unanimously by the top management.

- (a) The second phase "System Requirement Analysis" includes a thorough and detailed understanding of the current system, identification of the areas that need modification to solve the problem, the determination of user/managerial requirements and to have fair idea about various systems development tools. At the end of the phase, a document known as Systems Requirements Specification (SRS) is prepared which is like a religious book to be referred throughout the development and implementation of the system. List down the objectives that are performed through this document and the processes followed to accomplish these objectives.
- (b) After the submission of SRS, there was a communication of proposal and its acceptance (in terms of system designing, acquisition, development, implementation etc.) between the SDLC team and the ABC hospital over the email. Over the period, no communication was exchanged between the two parties. One day, SDLC team receives a notice of non-performance of the contract (i.e. system designing, acquisition etc.) by the hospital within the given timelines on mail. The SDLC team takes the plea that such a contract made via electronic means is not legally binding as this was just the mode of communication without any legal sanctity. Examine the given situation in the light of IT Act, 2000 and the enforceability of the said contract.
- (c) The SDLC team resumes its work and delivers the proposed Information System in the hospital ABC. Now the Information Systems are well in place at the hospital and the day-to-day activities are handled smoothly. You are hired by the hospital management for audit of their systems. As an Information Systems' Auditor, discuss about the tools that are readily available in the market which you may acquire to conduct the audit of Information Systems.
- (d) Quality Assurance management is concerned with ensuring that the Information systems produced achieve certain quality goals; and Development, implementation, operation and maintenance of Information systems comply with a set of quality standards. Discuss various reasons for the emergence of the Quality assurance given by SDLC team to hospital ABC.

(5 x 4 = 20 Marks)

2. (a) "System can be classified based on various parameters like elements, interactive behavior, degree of human intervention and working output". Explain. **(6 Marks)**
- (b) Discuss various steps in Information Systems Audit. **(6 Marks)**
- (c) Why do we require Securities and Exchange Board of India (SEBI) for System Controls and Audit in India? **(4 Marks)**
3. (a) What are the objectives and goals of Business Continuity Planning(BCP)? **(6 Marks)**
- (b) What are the characteristics of a good coded application and program? **(6 Marks)**
- (c) What are the major benefits of Governance in organizations? **(4 Marks)**
4. (a) Major tasks of Operating Systems are Scheduling Jobs; Managing Hardware and Software Resources; Maintaining System Security; Enabling Multiple User Resource Sharing; Handling Interrupts and Maintaining Usage Records. Thus, protecting operating system access is extremely crucial. Discuss the Operating System Access Controls. **(6 Marks)**
- (b) Discuss the benefits of implementing COBIT 5 framework in an organization. **(6 Marks)**
- (c) Discuss the advantages of implementing Bring Your Own Device (BYOD) Policy. **(4 Marks)**
5. (a) Discuss the components of Internal Controls. **(6 Marks)**
- (b) "Information is considered as a strategic resource that helps enterprises in achieving long term objectives and goals". Discuss how the information can be categories on the basis of its requirements by the top, middle and lower level management. **(6 Marks)**
- (c) What are the objectives achieved through Information Systems Auditing? **(4 Marks)**
6. (a) "Risk Assessment is a critical and inherent part of the Information Systems Auditor's planning and audit implementation." Discuss the different categories of Risks. **(6 Marks)**
- (b) Differentiate between Backup Plan and Recovery Plan. **(6 Marks)**
- (c) Differentiate between Explicit Knowledge and Tacit Knowledge. **(4 Marks)**
7. Write short note on any **four** of the following:
 - (a) Internal Control Report of Management
 - (b) Firewall
 - (c) Operation Manuals
 - (d) Role of Auditor in Quality Assurance Management Controls
 - (e) Software as a Service (SaaS) Services **(4 x 4 = 16 Marks)**