

**GUJARAT TECHNOLOGICAL UNIVERSITY****M.B.A -IV<sup>th</sup> SEMESTER-EXAMINATION – MAY- 2012****Subject code: 840402****Date: 21/05/2012****Subject Name: Information Systems Audit and Control (ISA& C)****Time: 10:30 am – 01:30 pm****Total Marks: 70****Instructions:**

1. Attempt all questions.
2. Make suitable assumptions wherever necessary.
3. Figures to the right indicate full marks.

- Q.1** (a) Define Information Systems Auditing. Discuss the impact of IS audit function on organizations. **07**  
(b) Under which circumstances auditing around the computer & auditing through the computer is to be used. **07**

- Q.2** (a) Write a short note on Acceptance Testing. **07**  
(b) Describe the ways in which the existence of a QA function may change the work of both internal and external auditors. **07**

**OR**

- (b) Briefly distinguish between viruses and worms. List three controls over viruses and worms that security administrators might implement to reduce exposures. **07**

- Q.3** (a) Write a note on PIN. **07**  
(b) Describe the various update & report protocols that might be implemented in application software to protect the integrity of the database. **07**

**OR**

- Q.3** (a) Explain three major types of exposure which arise in the communication subsystem. **07**  
(b) What is the nature of the accounting audit trail in the output subsystem? Give various ways in which the accounting audit trail might be used. **07**

- Q.4** (a) Discuss the different types of determinants of Judgment Performance. **07**  
(b) Explain the functional capabilities of Generalized Audit software. **07**

**OR**

- Q.4** (a) What are the reasons for use of interviews by auditors? Discuss the major tasks that auditors must accomplish during the preparation phase of interview. **07**  
(b) Explain the six major steps to be undertaken when evaluating an information system to assess its effectiveness. **07**

- Q.5** (a) Explain different ways in which organizational use of the Internet has affected the information systems auditor's function. **07**  
(b) Discuss the various types of data input validation checks. **07**

**OR**

- Q.5** (a) Briefly explain the purposes of Short-run planning in relation to the information systems' audit function. **07**  
(b) List down types of Concurrent auditing techniques. Explain Continuous and Intermittent Simulation in detail. **07**

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