Question Paper Code	13406

B.E. / B.Tech. - DEGREE EXAMINATIONS, APRIL / MAY 2025
Eighth Semester
Information Technology
20ITEL805 - INFORMATION SYSTEM AUDIT
Regulations - 2020

Duration: 3 Hours   Max. Marks: 100

PART - A (MCQ) (10 × 1 = 10 Marks)
Answer ALL Questions

		Marks	K–Level	CO

1. Which document is used to develop audit tools and methodology for testing controls? — 1, K1, CO1
   (a) Audit plan   (b) Internal controls questionnaire   (c) Test scripts   (d)Work papers

2. Company X is conducting an information system audit. In which phase should the auditors identify regulatory compliance requirements? — 1, K1, CO1
   (a)Planning Phase   (b) Fieldwork and Documentation Phase
   (c) Reporting Phase   (d) Follow-up Phase

3. What is a key benefit of involving end-users in development? — 1, K1, CO2
   (a) Exclude feedback   (b) Ensure system meets user needs
   (c) Complicate testing   (d) Eliminate documentation

4. Why to update security controls regularly? — 1, K1, CO2
   (a) Ignore threats   (b) Adapt to evolving threats
   (c) Complicate access   (d) Eliminate assurance

5. What is the primary purpose of Application Control Framework (ACF) in information system audit? — 1, K1, CO3
   (a) To regulate network traffic   (b) To ensure data entered into the system is accurate
   (c) To manage server performance   (d) To eliminate data storage

6. In the context of information system audit, why are boundary controls important? — 1, K1, CO3
   (a) To complicate system processes   (b) To restrict all user activities
   (c) To protect against unauthorized access and data leakage (d) To eliminate data storage

7. The concept of concurrency in concurrent auditing and its significance is — 1, K1, CO4
   (a) Concurrency has no significance in concurrent auditing
   (b) It refers to simultaneous and collaborative audit activities, enhancing efficiency
   (c) Encrypting data inputs and outputs is more critical than concurrency
   (d) Concurrent auditing exclusively focuses on security

8. Which of the following is not a common source of evidence in information systems audit? — 1, K1, CO4
   (a) Interviews   (b) Financial reports   (c) Audit software   (d) Network encryption

9. What is the significance of using audit software for test data and code comparison? — 1, K1, CO5
   (a) To create network architecture
   (b) To evaluate system controls
   (c) To automate testing processes and compare expected versus actual results
   (d) To encrypt data for secure transmission

10. What is the significance of risk management in information system audit? — 1, K1, CO6
    (a) Ensuring data confidentiality
    (b) Managing the potential threats and vulnerabilities that may affect information systems
    (c) Conducting interviews with stakeholders
    (d) Designing network architecture

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create   *13406*

PART - B (12 × 2 = 24 Marks)
Answer ALL Questions

11. What is the difference between system effectiveness and system efficiency?	2	K1	CO1
12. Define preventive, detective and corrective control and Give an example for each.	2	K1	CO1
13. What are the audit concerns during hardware/software acquisition?	2	K1	CO2
14. Distinguish between virus and worms. List the controls that administrators might implement to reduce the exposures.	2	K2	CO2
15. State digital signature, Why are they needed in data communication systems?	2	K1	CO3
16. Mention the types of failure that occurs when a portion of a database is destroyed.	2	K1	CO3
17. What is Generalized audit software?	2	K1	CO4
18. Mention the steps for implementing concurrent auditing techniques.	2	K1	CO4
19. Illustrate the structural elements of a performance monitor.	2	K2	CO5
20. Define performance indices, workload parameters and system parameters.	2	K1	CO5
21. Mention the benefits of ISA audit specialists when taken a line role.	2	K1	CO6
22. Illustrate code of ethics.	2	K2	CO6

PART - C (6 × 11 = 66 Marks)
Answer ALL Questions

23.	a) Explain the types of audit procedures that can be used to collect evidence.	11	K2	CO1
	OR			
	b) Discuss the effects of computer on Internal controls.	11	K2	CO1
24.	a) Explain in detail about Management Control Framework.	11	K2	CO2
	OR			
	b) Summarize the major phases in the System Development Process.	11	K2	CO2
25.	a) (i) Briefly discuss the types of Instruction Input validation checks.	6	K2	CO3
	(ii) Briefly discuss on the type of coding systems.	5	K2	CO3
	OR			
	b) Explain the nature of virtual memory. How does the addressing mechanism work in a virtual memory system?	11	K2	CO3
26.	a) Explain the audit technologies used to assist the evaluation decision.	11	K2	CO4
	OR			
	b) Elaborate the functional capabilities and the audit tasks of Generalized Audit Software.	11	K2	CO4
27.	a) Briefly explain the workload models used in evaluation system efficiency with examples.	11	K2	CO5
	OR			
	b) Explain the determinants of judgment performance.	11	K2	CO5
28.	a) Apply the principles of the planning function to design a structured approach for managing Information System Audits (ISA) in an organization.	11	K3	CO6
	OR			
	b) Apply staffing principles to address challenges in recruiting, training, and managing Information System Audit personnel effectively.	11	K3	CO6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create