



BRAINWARE UNIVERSITY

Term End Examination 2023-2024

Programme – M.Sc.(ANCS)-2022

Course Name – Auditing IT Infrastructure for Compliance

Course Code - MNCS402

(Semester IV)

Full Marks : 60

Time : 2:30 Hours

[The figure in the margin indicates full marks. Candidates are required to give their answers in their own words as far as practicable.]

Group-A

(Multiple Choice Type Question)

1 x 15=15

1. Choose the correct alternative from the following :

- (i) What is the essential aspect to be understood about the organization subject to IT audit?
- a) Organisation's business and its strategic goals and objectives b) The number of operating units / locations and their geographic dispersion
- c) Major pending projects in progress d) All of these
- (ii) Identify the type of audit evidence which the auditor should consider using in IT audit.
- a) Observed process and existence of physical items b) Documentary audit evidence excluding electronic records
- c) Analysis excluding IT enabled analysis d) None of these
- (iii) Which of the following type of questions need to be included in the questionnaire(s)? Select the correct one.
- a) Ambiguous questions b) Leading questions
- c) Presumptuous questions d) Specific questions
- (iv) Who is the father of Internal Audit?
- a) Lawrence Philips b) Lawrence Sawyer
- c) Antonio Bullock d) Antonio Sawyer
- (v) What is the full form of CBOK?
- a) Common Bonding of Knowledge b) Common Body of Knowledge
- c) Common Binding of Knowledge d) None of these
- (vi) According to IIA _____ is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. Choose the correct option.
- a) Internal auditing b) External auditing
- c) Financial auditing d) None of these
- (vii) The ISACA CRISC certification encourages continuous professional development and cutting-edge thinking on _____. Identify the correct option.

- a) Administrative management
c) Asset management
- (viii) Discover which one is a COBIT domain.
a) Plan and Write
c) Evaluate and Fix
- (ix) An NIST risk assessment allows you to evaluate relevant _____ to your organization. Choose the correct option.
a) Controls
c) Threats
- (x) _____ is a security standard developed for cloud service providers and users. Choose the correct one.
a) ISO/IEC 27017
c) ISO/IEC 17017
- (xi) Select the audit reviews about the technologies that the business currently has and that it needs to be added. Technologies are characterized as being either "base", "key", "pacing" or "emerging".
a) Systems and Applications Audit
c) Systems Development Audit
- (xii) Select an audit to verify that systems and applications are appropriate, are efficient, and are adequately controlled to ensure valid, reliable, timely, and secure input, processing, and output at all levels of a system's activity.
a) Systems and Applications Audit
c) Systems Development Audit
- (xiii) Analyze which is not the purpose of Risk Analysis.
a) It supports risk based audit decisions
c) Ensures absolute safety during the Audit
- (xiv) Consider the following statement and decide the correct one related IT audit.
a) In inherent risk there is an assumption that there are related internal controls
c) The control risk associated with computerised data validation procedures is ordinarily high
- (xv) Assess that with the help of _____ tools, IT auditor can plan for 100% substantive testing.
a) CAATs tools
c) COBIT
- b) risk management
d) None of these
- b) Acquire and Implement
d) None of these
- b) Policies
d) None of these
- b) ISO/IEC 28017
d) None of these
- b) Technological position audit
d) Management of IT and Enterprise Architecture Audit
- b) Technological position audit
d) Management of IT and Enterprise Architecture Audit
- b) Assists the Auditor in determining Audit objectives
d) Assists the Auditor in identifying risks and threats
- b) In control risk errors will not be prevented or detected and corrected by the internal control system
d) None of these
- b) CMM (Software)
d) None of these

Group-B

(Short Answer Type Questions)

3 x 5=15

2. Illustrate about IT audit charter. (3)
3. Describe any 3 functions of the Auditor. (3)
4. Define shortly what is the need of Audit. (3)
5. Analyze any 3 NIST assessment techniques. (3)
6. Explain any 3 features of Audit charter. (3)

OR

- Explain how Audit schedule is generated. (3)

Group-C
(Long Answer Type Questions)

5 x 6=30

- 7. Describe about CBOK in details. (5)
- 8. Illustrate about IIA and its ethics and code of practice. (5)
- 9. Write about ISACA and discover its ethics and code of practice. (5)
- 10. Evaluate the next steps after planning in the IT audit. (5)
- 11. Illustrate about Internal, External and Compliance audit. (5)
- 12. Compare between COBIT5 and COBIT19. (5)

OR

Discover about the COBIT domains. (5)
