

Time: 3 hours

Marks: 60

Answer any FIVE Questions

All Questions carry equal marks

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1. Explain how computer system have effected auditors to carry out their basic functions of evidence collection and evaluation.
2. What impact does decentralization of the information systems function have on the roles of DA AND DBA?
3. What are the major security threats and identify remedial measures for each of them.
4. Explain various types of controls over PIN.
5. What do you understand by discretionary access controls? Elaborate with examples.
6. What are the reasons are auditors using utility software? How does utility software facilitate assessing security and integrity.
7. Elaborate measures of asset safeguarding and data integrity? Explain the nature of the global evaluation decision.
8. Explain the need for control function. At the level of individual audit, in how many ways control can be exercised.