Q 1. With the help of what tools, IT auditor can plan for 100% substantive testing
A. CAAT
B. ERP
C. COBIT
D. Manual

Q 2. CAAT tools are used by the Auditor to perform Substantive Testing. CAAT stands for.
A. Computer Aided Audit Technique
B. Computer Aided Audit Tools
C. Computer Assisted Audit Technique
D. Computer Accounting and Auditing Technique

Q 3. By auditing around the computer we mean
   a. the inputs and the corresponding outputs are compared and checked for correctness
   b. the programs and procedures are checked for correctness
   c. special synthetic data is input and outputs checked for correctness
   d. programs are written to check the functioning of the computer hardware

Q 4. By auditing with a computer we mean
   a. the inputs and the corresponding outputs are compared and checked for correctness
   b. the programs and procedures are checked for correctness
   c. special synthetic data is input and outputs checked for correctness
   d. programs are written to check the functioning of the computer hardware

Q 5. By auditing through the computer we mean
   a. the inputs and the corresponding outputs are compared and checked for correctness
   b. the programs and procedures are checked for correctness
   c. special synthetic data is input and outputs checked for correctness
   d. programs are written to check the functioning of the computer hardware

Q 6. How systemic Error help Auditor in Evidence Evaluation
A. Systemic Error raise audit flags on system errors to auditor against which auditor can easily take action

B. Systemic errors are the errors made by system in processing thus auditor only required to evaluate system processing

C. Systemic errors are made on all the transactions processed thus it reduces auditor time to evaluate evidence

D. All of the above

Q 7. In an organisation Auditor wants to collect evidences based on system user profiles; which CATT can be used by the auditor to achieve the objective

   a) CIS
   b) Audit Hooks
   c) Audit Trails
   d) SCARF

Q 8. To perform IS audit IS Auditor must possess a good skills set; in reference to this identify the wrong statement

   A. Should have Knowledge of IT policies
   B. Should have Knowledge of IT ACT
   C. Should be Able to understand BCP controls to organisation
   D. Must possess CA degree

Q 9. Risk-control-Matrix is developed in which step of IS audit

   A. Analysis
   B. Planning
   C. Fieldwork
   D. Reporting

Q 10. Which CAT tool facilitate real time notification display of messages on the auditor terminal

   A. Snapshot
   B. SCRAF
   C. CIS
   D. Audit Hook
Q11. Which one is not the objective of Audit Trail.

A. Audit trail promote Personal Accountability
B. Audit detect Unauthorized Access
C. to promote good internal control
D. Audit trail facilitate reconstruction of events

Q12. Auditor uses SCARF to collect various information; what does SCARF stands for?

a) System Control Audit review file
b) System Control Audit review facility
c) Software control Auditor’s review file
d) Software control Auditor’s review facility

Q13. Which one is not Audit performed during system development process

A. Concurrent audit
B. Pre-implementation Audit
C. Post-Implementation Audit
D. General Audit

Q14. IT audit is the process of collecting and evaluating evidence to determine

A. Whether a computer system safeguards assets
B. Whether maintains data integrity
C. Whether allows organisational goals to be achieved effectively and uses resources efficiently
D. All of the above

Q15. The objectives of IT audit include

A. Ensures asset safeguarding
B. Ensures that the attributes of data or information are maintained
C. Both (a) and (b)
D. None of the above
### Q16. Failing to detect a material error would represent which type of risk?

- A. Overall Audit Risk
- B. Detection Risk
- C. Inherent Risk
- D. Control Risk

### Q17. Which is one of the bigger concerns regarding asset disposal?

- A. Residual Asset Value
- B. Employees taking disposed property home
- C. Standing data
- D. Environmental Regulations

### Q18. Audit Trail is an example of _______ control

- A. Detective
- B. Application
- C. Preventive
- D. Correction

### Q19. Which one is not a Boundary control audit trail:

- a) Resources requested
- b) No of sign on attempts
- c) Authentication of information supplied
- d) Time and date of printing output

### Q20. Which among the following is not a compliance test as related to IT environment

- a. Determining whether passwords are changed periodically.
- b. Determining whether systems logs are reviewed
- c. Determining whether program changes are authorised.
- d. Reconciling account balances
Q.21. Which among the following is not a limitation in IT Audit

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<table>
<thead>
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<tbody>
<tr>
<td>A.</td>
<td>Data used not from production environment</td>
</tr>
<tr>
<td>B.</td>
<td>If these is only production environment and audit could not test dummy data</td>
</tr>
<tr>
<td>C.</td>
<td>&quot;Read only Access&quot; given to audit</td>
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<td>D.</td>
<td>None of the above</td>
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Q22. The type of audit evidence which the auditor should consider using in IT audit includes

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<tbody>
<tr>
<td>A.</td>
<td>Observed process and existence of physical items</td>
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<td>B.</td>
<td>Documentary audit evidence excluding electronic records</td>
</tr>
<tr>
<td>C.</td>
<td>Analysis excluding IT enabled analysis</td>
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<td>D.</td>
<td>None of the above</td>
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Q 23. What is the commonly used example of generalised audit software?

<p>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>A.</td>
<td>CAAT</td>
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<tr>
<td>B.</td>
<td>IDEA</td>
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<td>C.</td>
<td>COBIT</td>
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<td>D.</td>
<td>None of the above</td>
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</table>

Q 24. A higher risk of system violation happens where

<p>| | |</p>
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<tbody>
<tr>
<td>A.</td>
<td>The audit module is not operational</td>
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<tr>
<td>B.</td>
<td>The audit module has been disabled</td>
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<tr>
<td>C.</td>
<td>The audit module is not periodically reviewed</td>
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<tr>
<td>D.</td>
<td>All of the above</td>
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Q25. Auditing of information systems is primarily required to ensure the

(i) all input records are correct and are included in processing
(ii) the system has ample protection against frauds
(iii) the processing performance is reliable
(iv) the system is developed at low cost

A. i and ii
Q 26. In which type of IT Audit Auditor ensure that it management has developed a controlled environment for information processing

A. System and Application
B. System development
C. Information processing facility
D. Management of IT and Enterprise Architecture

Q 27. Which among the following is true as to Audit Reporting

A. Normal reporting format is not adhered to in the case of IT Audit
B. In IT audit, the base of the focus is the system
C. In IT audit the audience for the report should normally be ignored
D. None of the above

Q 28. In case of outsourcing IT activities the IT auditor should

A. Review the policies and procedures which ensure the security of the financial data
B. Obtain a copy of the contract to determine if adequate controls have been specified
C. Ensure that audit needs are taken into account and included in the contracts
D. All of the above

Q 29. What is the characteristic of ‘detective control’

A. Minimise the impact of a threat
B. Use controls that detect and report the occurrence of an error, omission or malicious act.
C. Detect problems before they occur
D. None of the above

Q 30. Which one is not a continuous audit technique

A. Continuous ans intermittent simulation
B. SCRAF
Q31. The security goals of the organization does not cover

A. Confidentiality
B. Probability and impact of occurrence of Risk
C. Availability
D. Integrity

Q32. Identify the correct order of IT audit steps

(1) planning
(2) scoping
(3) Fieldwork
(4) close
(5) Analysis
(6) report

a. 1,2,3,4,5,6
b. 1,2,3,5,6,4
c. 2,1,3,5,4,6
d. 2,1,3,5,6,4

Solutions.

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