

ISA Pinnacle

VISA *for* DISA

Day 2

ICAI Information Systems Audit 3.0 Course

For JAN
2025 AT



Batch
XXVI

6 Hours Exam Practice session for
ISA AT Exam to be held on 25th Jan 2025

ISA AT PINNACLE

Exam-Oriented Webinar with 200 Model Questions

Tuesday ♦ 21st JAN 2025 ♦ 07:00 PM to 09:00 PM ♦ www.3spro.blogspot.com

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Pointers

- Read the ICAI Study Material minimum 2 - 3 times for getting clarity and confidence
- **Exam Preparation Tip: Practice eliminating the three choices by reasoning**
- All references made in this document is based on the ICAI ISA Background Material – Download link given below

<https://www.icaai.org/post/isa-background-material>

Module Snapshot – Weightage & Questions

Module	Contents	Pages	Weight (%)	Questions
1	Information Systems Audit Process	185	18	36
2	GRC & BCM	149	16	32
3	SDLC	133	18	36
4	IS Operations & Management	97	18	36
5	Protection of Information Assets	125	22	44
6	Emerging Technologies	77	8	16
Total		766	100	200

Exam Pointers

- There is no negative marking in the ISA-AT exam.
- Answer all questions.
- The ISA-AT exam is an OMR-based exam with multiple choice questions.
- Each correct answer = one mark.
- There is no penalty for incorrect answers.

69. According to the ISO 25010 standard, how is 'Functionality' redefined in terms of software and computer systems quality characteristics?

- a) Functional Usability
- b) Functional Completeness
- c) Functional Integrity
- d) Functional Suitability

70. What is a **critical** role of an IS Auditor during the system design phase?

- a) Developing the network facilities
- b) Reviewing the system flowcharts for design adherence
- c) Implementing new programming languages
- d) Designing the user interface

71. Which of the following standards define usability in terms of attributes and sub-attributes?

- a) ISO-9126
- b) IEEE std.610.12
- c) ISO-9241-11
- d) ISO 13407
- e) All of the Above
- f) None of the Above

72. Which SDLC model is typically used for **batch processing applications that require activities to be performed **sequentially**?
(Example : ITR Processing)**

- a) Agile model
- b) Waterfall model
- c) Spiral model
- d) V-Model

73. Which project management approach is described as having an **orderly sequence of development steps and design reviews, making it ideal for less experienced project teams?**

- a) Agile Methodology
- b) Waterfall Model
- c) Scrum Framework
- d) Lean Development

74. How does Object Oriented Software Development (OOSD) differ from the traditional Software Development Life Cycle (SDLC) approach?

- a) OOSD groups data and procedures into entities known as objects.
- b) OOSD separates program specifications from database specifications.
- c) Traditional SDLC focuses on high-level architecture only.
- d) OOSD emphasizes procedural programming rather than modular programming.

75. Which type of organization is described as one where the Project Manager has only a **staff function without formal management authority?**

- a) Matrix organization
- b) Functional organization
- c) Projectized organization
- d) Flat organization

76. Which of the following is a **key strength of the Rapid Application Development (RAD) approach compared to traditional software development frameworks like Waterfall?**

- a) It produces comprehensive documentation for future development.
- b) RAD provides operational versions of applications much earlier.
- c) RAD techniques cannot be fitted into standard analysis frameworks.
- d) It increases the overall cost of the system development.

77. What role does **senior management** play in the project management process?

- a) Allocates resources, resolves conflicts, and monitors costs.
- b) Approves necessary resources and demonstrates commitment to the project.
- c) Assumes ownership of the project and actively participates in business process redesign.
- d) Handles test case development and acceptance testing

78. What is the main **objective** of Integration Testing in software development?

- a) To individually test each module's functionality.
- b) To evaluate the integration of two or more components and ensure seamless communication.
- c) To test the software system as a whole after all modules have been integrated.
- d) To delay the testing of major decision points until all modules are confirmed functional.

79. In object-oriented systems development (OOSD), which concept allows an object to modify its behavior while keeping the same interface?

- a) Encapsulation
- b) Inheritance
- c) Polymorphism
- d) Abstraction

80. What type of testing is known as **Translucent testing and is performed with **limited knowledge** of the application's internals?**

- a) Black-Box Testing
- b) White-Box Testing
- c) Gray-Box Testing
- d) Unit Testing

81. What is a **key advantage** of using prototyping in system development?

- a) It allows for immediate deployment without testing.
- b) It requires extensive formal analysis before starting.
- c) It helps quickly refine or scrap prototypes based on user requirements.
- d) It eliminates the need for maintenance phases.

82. Which of the following considerations is **essential when testing the **effectiveness** of Application Control activities?**

- a) Relying solely on automated Application Controls without manual validation
- b) Neglecting the documentation of testing processes
- c) Ensuring testing validates control activities operate as intended
- d) Minimizing costs by avoiding additional control activity testing

83. What is one **effective** way to control Scope Creep in a project?

- a) Adding more resources to the project team
- b) Immediately implementing all new requirements as they come up
- c) Baselineing the requirements before project planning
- d) Ignoring any change requests during project execution

84. Which of the following activities is **NOT typically involved in the user requirements definition phase?**

- a) Studying needs of the users
- b) Obtaining inputs from employees and managers on their expectations
- c) Determining information requirements of the users
- d) Designing the user interface layout for the solution system

85. Which of the following is NOT considered one of the key usability factors according to Nielsen?

- a) Efficiency of use
- b) Learning-ability
- c) Security
- d) Satisfaction

86. Which role in a project team is **primarily responsible for ensuring that system controls provide an effective level of **protection** based on **data** classification?**

- a) Control Consultants (IS Auditor)
- b) Hardware and Network Consultants
- c) Security Officer
- d) Business Function Representatives/Domain Specialists

87. Which of the following is NOT directly associated with output controls in information systems?

- a) Logging and storage of negotiable, sensitive and critical forms in a secure place
- b) Control over computer-generated negotiable instruments, forms and signatures
- c) File updating and maintenance authorization
- d) Report accuracy, completeness and timeliness

88. In the context of Application Controls, who is primarily accountable for ensuring that these controls meet business objectives?

- a) IT management
- b) Business management
- c) System developers
- d) External auditors



69	d	79	c
70	b	80	c
71	e	81	c
72	b	82	c
73	b	83	c
74	a	84	d
75	b	85	c
76	b	86	c
77	b	87	c
78	b	88	b

Additional Questions

69. The technique is widely used for estimating complexity in developing large business applications. IS Auditor should be familiar with the use of However, IS Auditors are not expected to be experts in this technique.

- a) Function Point Analysis (FPA)
- b) CASE
- c) PERT
- d) Gantt Chart

70. are aid for scheduling activities/tasks needed to complete a project.

- a) CPM
- b) CASE
- c) PERT
- d) Gantt Chart

71. Software size estimation means determining the physical size of application i.e. number of programs, modules, reusable function/modules etc. Following are **Software size estimation techniques; except**

- a) Source Line of Code (SLOC)
- b) Function Point Analysis (FPA)
- c) Program Evaluation and Review Technique (PERT)
- d) Cost Budgets

72. gathers and analyzes business requirements and develops conceptual and logical models of business. defines and enforces standards and naming conventions of database.

- a) Database Administrator
- b) Data Administrator
- c) System Analyst
- d) Technology Specialist

73. If IS Auditor is part of project team **not for performing an audit but is participating on the project in an advisory role then depending on the level of involvement, IS Auditor to perform audits of the application when it becomes operational.**

- a) Shall be eligible
- b) Shall be ineligible
- c) May become ineligible
- d) May become eligible

74., assumes ownership of the project and resulting system, allocates qualified representatives to the team, and actively participates in business process redesign, system requirements definition, test case development, acceptance testing and user training.

- a) Project Manager
- b) Senior Management
- c) Business Management
- d) User Manager

75. During mid-term project review IS Auditor **should focus on to ensure that these are not deviating from **primary objectives** of the project.**

- a) Monitoring resource usage
- b) Project planning and controlling activities
- c) Risk management process
- d) Scope creep

76. An accepted approach to **define project objectives is to start with with each work module having its own objectives derived from main objectives.**

- a) Work breakdown structure (WBS)
- b) Baselining
- c) Project management
- d) Project planning

77. is an **activity with a predefined beginning and an end, undertaken to generate defined outcome viz. creating a service or product.**

- a) Program
- b) Portfolio
- c) Project
- d) Task

78. One of the approaches to project management defined by professional body is **Project Management Body of Knowledge (PMBOK®) version 6, i.e IEEE standard 1490 from ;**

- a) The Project Management Institute (PMI), Atlanta, Georgia, USA
- b) The Office of Government Commerce (OGC), UK
- c) The International Project Management Association (IPMA), Netherlands
- d) The American Academy of Project Management, Alexandria, VA, USA

79. refers to a family of similar development processes that adopt a **non-traditional way of developing complex systems. The term refers to characteristic of processes that are designed to **flexibly handle changes** to the systems being developed.**

- a) Agile Development
- b) Rapid Application Development
- c) Spiral Model Development
- d) Prototype

80. The is a **repetitive software development process combining elements of both design and prototyping within each of the iterations. It combines the features of the prototyping model and the waterfall model**

- a) Agile Development
- b) Rapid Application Development
- c) Spiral Model Development
- d) Prototype

81. With web-based application development, an **XML language known as Simple Object Access Protocol (SOAP) is used to define APIs. SOAP will work with that understands XML.**

- a) Any operating system
- b) Any programming language
- c) Microsoft Windows only
- d) Any operating system and programming language

82. is assembling packages of executable software that make their services available through defined interfaces. These packages also called as enabling pieces of programs are called Objects. These objects are independent of programming languages or operating system.

- a) Component-based development
- b) Web-based application development
- c) Object-oriented software development
- d) Incremental Model

83. Is analyzing a program in an effort to create a **representation of the program at some abstraction level higher than source code**

- a) Forward Engineering
- b) Reverse Engineering
- c) Design Recovery
- d) Code restructuring

84. approach for system **implementation is where a part function is implemented using new application and based on result either phased or cut-off approach is followed.**

- a) Cut-off
- b) Phased
- c) Pilot
- d) Parallel

85. A environment where both source and executable code are protected helps to ensure that unauthorized or last-minute changes are not made to the system without going through the standard system maintenance process.

- a) Interface Testing
- b) Integration Testing
- c) Peer Reviews
- d) Secure Testing

86. Role of IS Auditor in Requirements Definition phase; **except**

- a) Identify the users on the project to verify that they are having an appropriate representation.
- b) Review the reasonableness of the chosen solution.
- c) Review detailed requirements definition document and verify its accuracy and completeness
- d) Review existing Data Flow Diagrams (DFD) and other related specifications

87. In order to control unauthorized changes has to be implemented at organization level. It may not be possible for some organizations to implement strict, in such situation appropriate compensating controls should be present to prevent or detect and correct unauthorized changes.

- a) Segregation of duties
- b) Emergency change management
- c) Configuration management
- d) User authorisation

88. is done by the software development houses before taking product to market. In case of tailor-made software should only be performed once the system is implemented and in operation for some time to produce the evidence needed for

- a) Accreditation
- b) Security Testing
- c) Penetration Testing
- d) Beta Testing

89. is a form of testing that is used to determine the **stability of a given system or entity based on the requirements and expected data growth.**

- a) Recovery Testing
- b) Security Testing
- c) Stress Testing
- d) Volume Testing
- e) Performance Testing

90. is performed during change management when a function/module/program is changed or added to existing software, in order to ensure that new/changed functions **executes properly and integrates with other modules as expected.**

- a) Recovery Testing
- b) Regression Testing
- c) Stress Testing
- d) Volume Testing
- e) System Testing

91. Bottom-up and Top-down approaches are two approaches of which type of testing?

- a) Portability Testing
- b) Regression Testing
- c) Stress Testing
- d) Integration Testing
- e) System Testing

92. According to Nielsen, Usability can be defined in terms of 5 factors, i.e efficiency of use, learning-ability, memory-ability, errors/safety, and

- a) Satisfaction
- b) Function
- c) Performance
- d) Pro-active

93. is done by the programmer to check the logical syntax errors, and deviation from coding standards.

- a) Code Inspection
- b) Desk Check
- c) Structured walk-through
- d) Functional test

94. The risk that a material misstatement could occur in an assertion and not be prevented, detected or corrected on a timely basis by the entity's internal controls is known as

- a) Detection Risk
- b) Inherent Risk
- c) Control Risk
- d) Audit Risk

95. Outsourced vendors further outsourcing to their vendors is known as Such outsourcing poses risks of data leakage, data privacy, non-compliance to the regulatory guidelines etc.

- a) Forth Party outsourcing
- b) Third Party outsourcing
- c) Second Party outsourcing
- d) Out of boundary sourcing

96. helps in delivering value to **customer needs regarding quality, price, pre-sales and post-sales support etc. can be provided with web sites, emails, mobile applications and so on.**

- a) SCM
- b) ERM
- c) CRM
- d) MRP

97. is most often provided through a computer software or virtual reality device.

- a) Simulation Training
- b) E-Learning
- c) Hands-on Training
- d) Role-Playing

98. The is a part of **senior management who is in charge of a specific department, such as Finance, HR, IT, Operations. is responsible for the protection, classification, backup strategies and for use of this information.**

- a) Data Owner
- b) Data Administrator
- c) Data Custodian
- d) Database Administrator

99. aims to **provide best practice for achieving the delivery of agreed levels of services both to end-users and the customers.**

- a) Service Operation
- b) Service Transition
- c) Service Design
- d) Service Strategy

100. Information Systems and Information Technology terms can be used interchangeably.

- a) Correct
- b) Incorrect

101. If a system provides desired functioning, is cost effective with desired productivity and quality, then the system is said to be

.....

- a) Have value creation
- b) Available
- c) Productive
- d) Quality oriented

102. A User profile is deleted by the IT department on the request sent by the Human Resource department. Account termination request may be based on the following; except

- a) Termination of the employee
- b) Resignation of the employee
- c) Death of the employee
- d) Serious Illness of the employee



69	a	79	a	89	c/d	99	a	
70	d	80	c	90	b	100	b	
71	c	81	d	91	d	101	a	
72	b	82	a	92	a	102	d	
73	c	83	b	93	b			
74	c	84	c	94	c			
75	b	85	d	95	a			
76	a	86	b	96	c			
77	c	87	a	97	a			
78	a	88	a	98	a			



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