III Year MCA I Semester

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MC305   SYSTEMS AUDITING

Objective of the Course:
The Objective of this course is to evaluate the systems efficiency and security protocols, in particular to evaluate the organizations ability to protect its information assets and properly dispense information to authorised parties. It focus on determining risks that are relevant to information assests, and a asscssing controls in order to reduce or mitigate these risks. By implementing controls, the effects of risks can be minimized.

UNIT - I   **(12 Hrs)**
Introduction: Overview Of Information Systems Auditing - Conduction an Information Systems Audit - The Management Control Framework - Top Management Controls - System Development Management Concepts.

UNIT - II   **(12 Hrs)**
Programming Management Controls - Data Resources Management Controls - Security Management Controls - Operations Management Controls - Quality Assurance Management Control.

UNIT - III   **(12 Hrs)**
The Application Control Frame work: boundary controls - input controls - cooperation controls - processing controls - database controls - output controls.

UNIT - IV   **(12 Hrs)**
Evidence Collection: Audit Software - Code Review, Test Data And Code Comparison - Concurrent Auditing Techniques - Interviews, Questionnaires And Control Flowcharts - Performance Measurement Tools.

UNIT - V   **(12 Hrs)**
Evidence Evaluation: evaluating asset safeguarding and data integrity - evaluating systems effectiveness - evaluating system efficiency

Text Book:
1. Weber R: Information Systems Control and Audit, Pearson Education.
2. James A. Hall: Information Technology Auditing and Assurance, 2/e Thomson, 2006.

Reference Books:
1. David Ricchiute: Auditing and Assurance Services, 7/e, Thomson, 2003.
2. Davis, IT Auditing, Tata McGraw - Hill, 2007.
3. Cannon, Bergmann, Pamlin, CICA- certified Information Systems Auditor, Study Guide, 1/e, Sybex, WILEY-India, 2006.
4. Ronald, Russel, The CISSP prep Guide, 2/e, WILEY- Dreamtech India Pvt. Ltd, 2006.