

M.Com(E-Commerce)Semester-III

308:- Information System Audit

Objectives:

- 1) Understand the purpose of controls in an information systems environment.
- 2) To able students to conduct audits of information systems.
- 3) To explore general audit concepts and a general knowledge of information systems.
- 4) To understand the concept of business risks and the management of business risk
- 5) To understand IT risk as a component of business risk
- 6) To identify auditor's objectives in performing an audit of a computerizes system

Sr. No.	Content	No of Lectures
1	Chapter 1 : Concepts of governance and management of information system <ul style="list-style-type: none">• Introduction• Information Technology and governance• Key Concept of governance• Corporate governance and IT Governance• Corporate governance, ERM and internal controls• Role of IT in enterprises• IT strategy Palnning• Risk Management• IT Compliance Review• COBIT %5 -A GEIT framework• Infrmation System Assurance	5
2	Chapter 2: Information System Concept <ul style="list-style-type: none">• Introduction• Overview of information system and practical aspects of their application in enterprises processes• Information as a key Business asset and its relation to business objective and processes• Relative importance of Information system from strategic and Operational Perspectives• Various types of business applications• Overview of Underlying IT technologies	5
3	Chapter 3 Protection of Information System <ul style="list-style-type: none">• Introduction• Need for Protection of Information System• Information System Security• Information System Policy• Information System Control	6

	<ul style="list-style-type: none"> • Information System Control Techniques • User Controls • Control over Data Integrity and Security • Logical Access Control • Physical access Control • Environmental Control • Cyber Frauds 	
4	<p>Chapter 4 Business Continuity Planning and Disaster Recovery Planning</p> <ul style="list-style-type: none"> • Introduction • Need of Business Continuity Management(BCM) • BCM Policy • Business Continuity Planning • Developing a Business Continuity Plan • Components of BCM Process • BCM Management Process • BCM Information Collection Process • BCM Strategy Process • BCM development and Implementation process • BCM Testing and Maintenance process • BCM Training Process • Types of Plan • Types of Back-ups • Alternate Processing Facility Arrangements • Disaster Recovery Procedural Plan • Audit of BCP/DRP 	8
5	<p>Chapter 5 Acquisition, Development and Implementation of Information System</p> <ul style="list-style-type: none"> • Introduction • Business Process Design • System Development • System Development Methodology • System Development Life Cycle(SDLC) • Operation Manuals • Auditor's Role in SDLC 	5
6	<p>Chapter 6 Auditing of Information Systems</p> <ul style="list-style-type: none"> • Introduction • Control and audit • The IS Audit • Performing IS Audit • IS Audit and Audit Evidence • General Controls • Audit and Evaluation Techniques for Physical and Environmental Control 	6

	<ul style="list-style-type: none"> • Applications Control • Audit of Application Security Controls 	
7	Chapter 7 Information Technology Regulatory Issues <ul style="list-style-type: none"> • The IT Act and its Objectives • Key Definitions • Digital Signatures and Electronic Signature • Electronic Governance • Secure Electronic Records and Secure Electronic Signatures • Penalties and Adjudication • Offences under IT Act • Intermediaries not to be liable in certain cases • Miscellaneous • Requirements of various Authorities for System Control and Audit • Cyber Forensic and Cyber Fraud Investigation • Security Standards 	8
8	Chapter 8 Emerging Technologies <ul style="list-style-type: none"> • Introduction • Cloud Computing • Mobile Computing • BYOD • Social Media and Web 2.0 • Green IT 	5

References:

Auditors guide to information Systems Auditing – by Richard Cascarino

Information Systemscontrol and Audit - by Ron Weber