



**MURANGA UNIVERSITY COLLEGE**  
(A constituent College of Jomo Kenyatta University of Agriculture & Technology)

**MAIN CAMPUS**

**ORDINARY UNIVERSITY EXAMINATIONS**

**2015/2016 ACADEMIC YEAR**

**FOURTH YEAR SECOND SEMESTER EXAMINATIONS**

**FOR THE DEGREE OF  
BACHELOR OF BUSINESS INFORMATION TECHNOLOGY**

**COURSE CODE: HBT 2405**

**COURSE TITLE: AUDITING OF INFORMATION SYSTEMS**

**DATE: 22<sup>ND</sup> APRIL 2016**

**TIME: 2 HOURS**

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**INSTRUCTIONS TO CANDIDATES**

Answer Question ONE (1) (compulsory) AND any other TWO

MRUC observes ZERO tolerance to examination irregularities

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**QUESTION ONE**

- a) Briefly explain what you understand by the audit evidence evaluation. (2 marks)
- b) Highlight any FIVE set of skills that are generally expected of an Information Systems Auditor. (5 marks)
- c) Explain the steps involved in information systems auditing. (8 marks)
- d) An important task for an auditor as part of his/her preliminary evaluation is to gain a good understanding of the technology environment and related controls. Explain major aspects that should be considered in this exercise. (10 marks)
- e) Explain the key steps that can be followed for a risk-based approach to make an audit plan. (5 marks)

**QUESTION TWO**

- a) Describe SCARF auditing technique and explain THREE types of information collected using SCARF technique. (10 marks)
- b) Without regard to any specific computer audit software, explain FIVE advantages of using computer audit software to assist in audit. (10 marks)

**QUESTION THREE**

- a) Based on risk-based Auditing, explain THREE categories types of risks, citing a relevant example in each case. (9 marks)
- b) Discuss any THREE effect of computers on Audit evidence collection and TWO on audit evidence evaluation. (10 marks)
- c) Explain the term auditing around the computer. (1 mark)

**QUESTION FOUR**

- a) Explain THREE major ways by which audit trails can be used to support security objectives. (3 marks)
- b) Explain the contributions of Information Systems Audit and Control Association (ISACA) in auditing of information systems. (12 marks)
- c) Control objectives for information and related technology (COBIT), created and maintained by ISACA, is de facto standard methodology. Explain why it is a critical to tool for information systems auditors. (5 marks)