JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE AND TECHNOLOGY

SCS436 INTERNAL CONTROL AND SECURITY ISSUES
YEAR 4 SEMESTER 1 EXAMS
2 HOURS

SCHOOL BASED

Answer Question 1 (Compulsory) and any other 2 questions

QUESTION ONE 30 Marks

Organizations perform various activities to achieve the company objectives. Explain the following common terms used in business environment.

- **a)** Data Users (4 Marks)
- **b)** Control   (2 Marks)
- **c)** Access (2 Marks)
- **d)** Authenticate(2 Marks)
- **e)** Authorize(2 Marks)
- **f)** Automation(2Marks)
- **g)** State and explain three basic steps in process control (6 Marks)

h)There are different types of controls that can be applied within the organization to serve different purposes.

Give five reasons why Organizations use application input controls embedded in the application**.** (2 Marks Each)

QUESTION TWO 20 Marks

Data processing Controls can be grouped into categories by types

a) List three common types and explain how they work(4 Marks Each)
b) Explain activities that take place at Data Entry stage with reference to control (8 Marks)

QUESTION THREE20 Marks

Most Organizations desire to hire competent managers who can maintain frameworkof a good internal control system.

a) List four areas that are included in framework of good internal control system; e.g**Control activities** system**(2Marks Each)**
b) Briefly explain what is involved in each of the internal control systems you have listed in 2(a), **(Marks 3 Each)**

QUESTION FOUR 20 Marks
a) List at least three Testing Application Techniques (2 Marks Each)
b) Provide details of each technique (4 Marks Each)
c) Define what you understand by internal control activities   **(2 Marks)**

QUESTION FIVE20 Marks

Most Organizations invest much money in acquiring computer hardware and software. The area which has not been given much attention is control of computer crime.

a) State what you understand by the term computer crime **(2 Marks)**
b) List five major types of computer crime **(2 Marks Each)**

c) Illustrate by aid of a diagram threecomponents of any major system **(3Marks)**

d) State the relationship of Data, Information and Results to justify the function of three major components of any system **(3 Marks)**

e) Any Major system has three components but, basic data processing system has five components. List the five components of basic data processing system **(2 Marks)**