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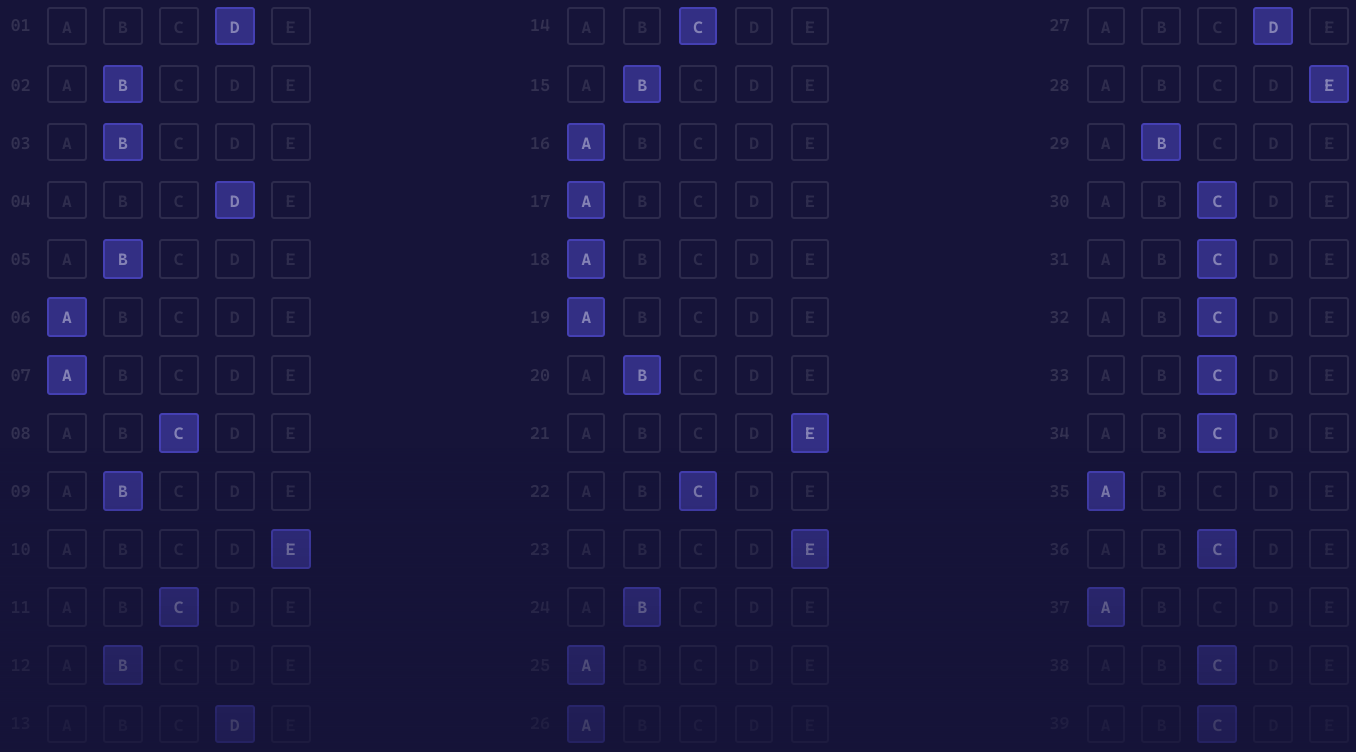

PRACTICE QUESTIONS

CPA

ISCIN

Information Systems and Controls (International)

EDITION	QUESTIONS	FORMAT
Demo	9	Limited Edition PDF

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Before you begin

What this is

9 practice questions for CPA `ISCIN`, each with its answer key and an explanation. Answer a question before you read its key — the explanation is worth more once you have committed.

If something looks wrong

Send us three things and we will check it:

- the exam code, `ISCIN`
- the question number
- the email address on your order

Write to **support@mometrix.net**. We reply within one business day.

QUESTION 1 SINGLE CHOICE

Under the COSO Internal Control – Integrated Framework, which of the following categories of objectives is concerned with the preparation of reliable financial and non-financial reports used internally and externally?

A Operations objectives

B Compliance objectives

C Reporting objectives

D Strategic objectives

ANSWER C

WHY The COSO framework defines three categories of objectives: Operations (effectiveness and efficiency of operations), Reporting (reliability of reporting – both financial and non-financial), and Compliance (adherence to laws and regulations). 'Strategic objectives' are not one of COSO's three defined objective categories; strategy-setting is part of the Control Environment component.

QUESTION 2 SINGLE CHOICE

An organization implements controls to limit access to production database files, restrict changes to application source code, and ensure backups are performed nightly. These controls primarily support which type of control category?

A Application controls

B IT general controls

C User-defined transaction controls

D Business process controls

ANSWER B

WHY Controls that apply to all systems throughout the organization and support the integrity, availability, and confidentiality of information (such as access security, change management, and backup/recovery) are classified as IT general controls (ITGCs). Application controls are specific to a single application and relate to the completeness and accuracy of processing individual transactions.

QUESTION 3 SINGLE CHOICE

Which of the following activities is MOST likely to be performed as part of the change management process prior to moving a program change into production?

A Encrypting production data at rest

B User acceptance testing (UAT) by the business owner

C Reviewing the entity's code of conduct

D Performing a physical inventory of IT assets

ANSWER B

WHY A core activity in a well-designed change management process is user acceptance testing (UAT) by the business owner or end users before the change is promoted to production. Encrypting data, reviewing the code of conduct, and performing physical inventories are unrelated activities and do not address the specific risk of an untested change being promoted.

QUESTION 4 SINGLE CHOICE

Which of the following is the PRIMARY purpose of IT governance?

A To eliminate all operational risks associated with IT

B To ensure IT investments and operations support the entity's strategies and objectives

C To replace the need for an internal audit function

D To guarantee that systems are always available

ANSWER B

WHY IT governance provides the structure that links IT objectives, strategies, and decisions to the entity's overall strategies and objectives. It does not eliminate all risk, replace internal audit, or guarantee 100% availability; rather, it provides oversight, accountability, and alignment.

QUESTION 5 MULTIPLE CHOICE

An organization is designing logical access controls for its enterprise resource planning (ERP) system. Which of the following are examples of logical access controls? (Choose two.)

A Security guard at the data center entrance

B Multi-factor authentication (MFA) for system login

C Biometric reader on the server room door

D Role-based access permissions assigned to user accounts

E Closed-circuit television (CCTV) cameras in the computer room

ANSWER **B** · **D**

WHY Logical access controls restrict access to computer systems and data using technology-based mechanisms. Multi-factor authentication (MFA) and role-based access permissions are both logical controls. Security guards, biometric door readers controlling physical entry to the server room, and CCTV cameras are physical access controls.

QUESTION 6 SINGLE CHOICE

A business continuity plan (BCP) is developed primarily to address which of the following events?

A Normal day-to-day operational failures

B Significant disruptive events that threaten the entity's ability to continue critical operations

C Year-end financial reporting requirements

D Routine system patches and updates

ANSWER **B**

WHY A business continuity plan (BCP) is a reactive plan used in response to a significant disruption, such as a natural disaster or major system outage, that threatens the entity's ability to continue its critical operations. Routine operational failures are addressed by normal operations procedures, not the BCP.

QUESTION 7 SINGLE CHOICE

During which phase of a typical system development life cycle (SDLC) are user requirements gathered, documented, and approved?

A Design phase

B Implementation phase

C Planning/analysis phase

D Operations and maintenance phase

ANSWER C

WHY In a traditional SDLC, the planning/analysis phase (sometimes called the requirements phase) is where business and user requirements are gathered, documented, and approved by stakeholders. The design phase translates approved requirements into system designs, while implementation involves coding and testing, and operations and maintenance manages the system once live.

QUESTION 8 SINGLE CHOICE

Which of the following BEST describes the concept of 'confidentiality' within the CIA triad of information security?

A Ensuring that information is accessible to authorized users when needed

B Ensuring that information is accurate, complete, and free from unauthorized modification

C Ensuring that information is protected from unauthorized or inappropriate disclosure

D Ensuring that information can be recovered in the event of a system failure

ANSWER C

WHY The CIA triad consists of Confidentiality (protecting information from unauthorized disclosure), Integrity (accuracy, completeness, and unauthorized modification), and Availability (accessibility to authorized users when needed). Recoverability is an aspect of availability and continuity, not confidentiality.

QUESTION 9 SINGLE CHOICE

Which of the following is the PRIMARY objective of an information security management system (ISMS)?

A To maximize the return on IT investment

B To manage and continuously improve information security controls across the organization

C To eliminate the need for a code of conduct

D To replace physical security measures with logical controls

ANSWER B

WHY An information security management system (ISMS), such as one based on ISO/IEC 27001, provides a systematic framework for managing sensitive information, identifying risks, and implementing and continuously improving security controls. It does not focus on IT investment returns, replace a code of conduct, or substitute logical for physical controls.