



PG – 514

II Semester M.Com. (FA) Examination, June/July 2018
(CBCS)

Paper – 2.2 : INFORMATION TECHNOLOGY FOR ACCOUNTING AND
FINANCE

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any seven** out of ten. **Each** question carries **two** marks. (7×2=14)

1. a) What is business information system with reference to HRIS ?
- b) What is transaction processing ?
- c) What is the difference between data warehousing and cloud computing ?
- d) What is Cyber fraud and crime ?
- e) Define the term SDLC.
- f) Differentiate between expert system and artificial intelligence.
- g) What is electronic signature and e-contracting ?
- h) Explain the term ERP.
- i) What is ISAE 3402/SA 402 ?
- j) Explain what is information system audit.

SECTION – B

Answer **any four** out of six. **Each** question carries **six** marks. (4×5=20)

2. What is the role of BIS in various phases of decision making ?
3. Explain the need of information security system.
4. Describe the significant and important feature of IT Act 2008.

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5. Define the term CMM – 5.
6. What is COBIT ? Describe various ISO Standards.
7. Describe various structural aspects in DBMS.

SECTION – C

Answer **any three** questions. **Each** question carries **twelve** marks. **(3×12=36)**

8. Define the following types of business information GRC :
 - i) Information Security and Management Standards (ISMS).
 - ii) Control Objectives and Related Technology (COBIT).
 - iii) Intelligent Support Systems (ISS) and Artificial Intelligence (AI).
9. Describe various business information system and their inter-relationship.
10. What is the principle on which the spreadsheet is developed ? Describe briefly various statistical, financial and other command functions using spread sheet software.
11. a) Describe the IT Governance and control model.
b) Briefly describe the Information System audit standard.
12. Write a note on “Statement on Auditing Standards for Service Organisation”.

SECTION – B

(4×2=8)

1. What is the role of BIS in various phases of decision making ?
2. Explain the need of information security system.
3. Describe the significant and important feature of IT Act 2008.