

The Institute of Chartered Accountants of Bangladesh (ICAB)

IT-Governance



**Handbook
For CA Professional Level Exams**

CA
BANGLADESH



THE INSTITUTE OF
**CHARTERED
ACCOUNTANTS**
OF BANGLADESH

www.icab.org.bd

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Index

CA Overview	iv
1. Introduction	1
Module aim	1
Method of assessment	1
Specification Grid	2
2. Module Details	3
Information Technology Policies and Laws LO1	3
Management information systems and developments in technology LO2	3
IT Governance, Organization and Strategy LO3	4
Information Systems Security LO4	4
Information Systems Auditing LO5	5
3. References:	6
4. Sample Questions:	7
a) Questions: Set-A (CISA)	7
b) Questions: Set-B (CISA)	9
c) Questions: Set-C (CISA)	11
d) Questions: Set-D (CISA)	13

CA OVERVIEW

The ICAB chartered accountancy qualification, the CA, is one of the most advanced learning and professional development programmes available. Its integrated components provide an in-depth understanding across accountancy, finance and business. Combined, they help build the technical knowledge, professional skills and practical experience needed to become an ICAB Chartered Accountant.

Each component is designed to complement each other, which means that students can put theory into practice and can understand and apply what they learn to their day-to-day work.

he four components are:



ICAB constantly reviews the content of the CA qualification to reflect real life business challenges. Today's most urgent business challenges range from sustainability, to rapid changes in technology and the role of ethics in the profession. We work closely with employers, tuition providers, academics and examiners to ensure that the CA equips the chartered accountants of the future with the skills and knowledge they need to meet these challenges and to be successful.

THE CA QUALIFICATION AND SUSTAINABILITY

Finance and accounting professionals need to move beyond simply measuring and reporting the impact of climate change, environmental regulation, supply chain pressure and rising energy costs. They must focus on understanding those implications and integrating them into financial management and business planning. ICAB has been at the forefront of this movement over the past decade and has adapted the CA qualification to reflect that. We see its role as not simply integrating knowledge and understanding the broader implications of environmental, social and governance issues into organisations, but also seeding this thinking into the mindset of our members.

Our syllabus and ethical and professional development framework contribute towards creating ICAB Chartered Accountants who recognise that sustainability is at the core of what they do and are capable of actively using their business skills to analyse how to make the new sustainable economy work for their business.

THE CA QUALIFICATION AND TECHNOLOGY

Rapid growth in technology has automated many compliance elements of accountancy. But, with technology also comes complexity and risk. Accountants need to adapt and develop new skills to manage these technological changes such as data analytics, automation and cyber security.

While there are many new technology capabilities that have broad application across the business and consumer environment, four trends have the greatest potential to transform the accountancy profession: Artificial intelligence, Blockchain, Cyber security and Data (ABCD of technology).

These and other innovations are likely to have a significant impact on the way that accountants access, move and manage business finances.

Technology can provide information more quickly and often more accurately than humans, but it cannot replicate human intelligence and quality decision making. Therefore, chartered accountants hold a key role in data analytics, in validating the source of the data, interpreting and analysing the outputs. Technology provides opportunities for chartered accountants to use their professional skills to add value to their clients and/or the businesses in which they work.

As routine and compliance work reduces, there is greater focus on the development of skills which equip professionals to work with the outputs of automated processes, with other specialists, and in a changing world.

We believe that skills such as analysis, interpretation, professional scepticism, communication, collaboration, adaptability, resilience, and commerciality are essential for tomorrow's business leaders; these are imbedded throughout the CA exams and professional development framework.

THE CA QUALIFICATION AND ETHICS

Culture and values are central to long-term success. How a business adopts an ethical approach towards its staff, shareholders, customers and regulators, as well as within its own operations, has a bigger impact than any performance measure or operational improvement.

Demonstrating a clear commitment to ethical behaviour is one of the main drivers of better performance; it delivers an advantage when recruiting, it adds value to a brand, and it instils trust and confidence in partners, suppliers and others that the organisation is well run and resilient.

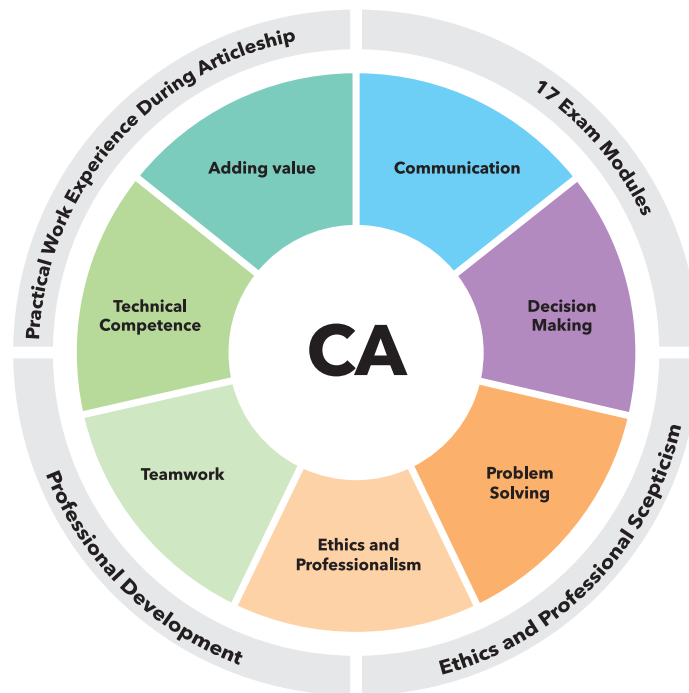
Achieving that is not a matter of simple knowledge. Few ethical challenges will have simple right and wrong responses. They require technical understanding, rigorous appraisal and skillful handling. Accountants must have the necessary skills to apply professional judgement in a given situation, taking into account what has been learned as a CA student about their ethical responsibilities as a Chartered Accountant.

There will be unique ethical challenges throughout any Chartered Accountant's process of learning and career. They serve a variety of masters: senior management, external stakeholders, regulators; and above all the public interest responsibility of their profession. Because of the rigorous and effective training (and continued professional development) chartered accountants can speak up and take a lead.

None of this can happen without one critical element: professionalism. That goes beyond merely knowing the Code of Ethics: it means embodying the right behaviours and having the ability and willingness to push back against those who might compromise the integrity of the business.

That confidence comes from a qualification that prioritises not only technical knowledge of the ethical framework but also challenges accountants with scenarios that accurately reflect the ethical dilemmas a Chartered Accountant may face in business.

PROFESSIONAL DEVELOPMENT



ICAB Chartered Accountants are known for their professionalism and expertise. Professional development prepares students to successfully handle a variety of different situations that they encounter throughout their career. The CA qualification improves students' ability and performance in seven key areas:

- Adding value - add value to the organisation, team or role in order to achieve objectives
- Communication - communicate effectively at all levels, using oral, written and presentational skills to achieve positive outcomes
- Decision making - gather, interpret and evaluate data to make effective decisions
- Ethics and professionalism - behave ethically and sustainably while respecting others to uphold the values of the organisation and the accountancy profession
- Problem solving - analyse a problem, generate options and make recommendations to arrive at appropriate solutions
- Teamwork - work collaboratively as a member or leader of a team to achieve shared goals
- Technical competence - seek, learn and use technology and technical information to support the achievement of organisation or team goals
- There are 17 exams over three levels - Certificate, Professional and Advanced.



CERTIFICATE LEVEL

There are seven exams at this level that introduce the fundamentals of accountancy, finance and business. Students may be eligible for credit for some exams if they have studied a qualification we recognise.

The Certificate Level exams are each 1.5 hours long except Business Laws and Information Technology which are 1 hour long and can be sat four times in the year.

PROFESSIONAL LEVEL

The next seven exams build on the fundamentals and test students' understanding and ability to use technical knowledge in real-life scenarios. The exams are taken in three times in the year.

The Professional Level exams are 3.5 hours long.

The Professional Level exams are flexible and can be taken in any order to fit with a student's day-to-day work. The Business Planning: Taxation & Compliance and Business Strategy and Technology exams in particular help students to progress to the Advanced Level.

The suite of Business Planning: Taxation & Compliance and Business exams is based on the same syllabus structure and skills frameworks, and will give students the opportunity to demonstrate their learning and use this in the context of taxation.

Financial Accounting and Reporting is in the contexts of IFRS Standards.

ADVANCED LEVEL

The Corporate Reporting and Strategic Business Management & Leadership exams test students' understanding and strategic decision-making at a senior level. They present real-life scenarios, with increased complexity and implications from the Professional Level exams.

The Case Study tests all the knowledge, skills and experience gained so far. It presents a complex business issue which challenges students' ability to problem solve, identify the ethical implications and provide an effective solution.

The Advanced Level exams are taken three times in the year.

The Corporate Reporting and Strategic Business Management & Leadership exams are 3.5 hours long. The Case Study exam is 4.5 hours long.

If a student is studying the CA independently, they should consider their future ambitions while selecting which exams to sit.

FLEXIBILITY

There are no regulations stipulating the order in which students must attempt the exams, allowing CA Firms to design Articleship programmes according to business needs. The exception to this rule is the Case Study. For attempting Case Study, students must be attempted the other subjects of Advanced Level.

Students have the unlimited attempts at all levels of exams.

CREDIT FOR PRIOR LEARNING (CPL)

Students with previous qualifications may be eligible to apply for CPL for modules which have been allowed by ICAB. For more information, visit <https://www.icab.org.bd/page/credit-for-prior-learning-cpl-exemption>.

DATA ANALYTICS

Chartered Accountants are increasingly using more advanced approaches to interrogate client data. To respond to this, ICAB has incorporated data analytics software within the Audit and Assurance and Corporate Reporting modules.

Embedding data analytic techniques within our exams ensures that we continue to reflect the current and future workplace and will also help to develop students' judgement, professional scepticism and critical thinking skills.

1. Introduction

ICAB Syllabus (2023)

Professional Level

IT Governance - 100 Marks

Module aim

To ensure that students can understand and apply knowledge relating to controls used in computer - based systems, and to encourage a systematic understanding and a systematic approach to the use of computers in organizations.

On completion of this module the students will be able to:

Information Technology Policies and Laws

LO1: Explain the implementation of the various legal, ethical and social issues and policies regarding the Information System.

Management information systems and developments in technology

LO2: Demonstrate how management information systems, decision support systems, executive information systems, expert systems, artificial intelligence and cloud technologies can be applied to decision-making situations faced by business managers and professionals in today's dynamic business environment.

IT Governance, Organization and Strategy

LO3: Understand the IT governance, management and control frameworks and related standards, guidelines and practices along with features of information system, impact of information system, different strategic models and challenges of information system.

Information Systems Security

LO4: Identify the threats against and defenses needed for the performance and security of business information systems. Understand the protection of sensitive information through security measures like access controls, encryption, and security policies.

Information Systems Auditing

LO5: Demonstrate the knowledge necessary to audit information system in accordance with IS audit standards to assist the organization with protecting and controlling information systems.

Method of assessment

The Information Technology Governance module will be examined using an online based assessment of 3.5 hours.

Specification Grid

This grid shows the relative weightings of chapters within this module and should guide the relative study time spent on each. Over time, the marks available in the assessment will equate to the weightings below, while slight variations may occur in individual assessments to enable suitable questions to be set.

Syllabus area	Weighting (indicative %)
1 Information Technology Policies and Laws	15
2 Management information systems and developments in technology	15
3 IT Governance, Organization and Strategy	20
4 Information Systems Security	25
5 Information Systems Auditing	25

2. Module Details

Information Technology Policies and Laws LO1

Information Technology Policies and Laws

Candidates will be able to explain the implementation of the various legal, ethical and social issues and policies regarding the Information System.

In the assessment, candidates may be required to:

- a. Identify the purpose of IT policies, standards and procedures for an organization and the essential elements of each.
- b. Identify the relevant laws, regulations and industry standards affecting the organization
- c. Demonstrate the impact of Ethical and social issues in information systems
- d. Discuss the different provisions of National IT Policy 2018, Information and communication Technology Act 2009.

Management information systems and developments in technology LO2

Management information systems and developments in technology

Candidates will be able to demonstrate how management information systems, decision support systems, executive information systems, expert systems, artificial intelligence and cloud technologies can be applied to decision-making situations faced by business managers and professionals in today's dynamic business environment.

In the assessment, candidates may be required to:

- a. Identify the changes taking place in the form and use of decision support in business.
- b. Identify the role and reporting alternatives of management information systems.
- c. Describe how online analytical processing can meet key information needs of managers.
- d. Explain the decision support system concept and how it differs from traditional management information systems.
- e. Explain how the following information systems can support the information needs of executives, managers, and business professionals:
 - i. Executive information systems
 - ii. Enterprise information portals
 - iii. Knowledge management systems
- f. Identify how neural networks, fuzzy logic, genetic algorithms, virtual reality, and intelligent agents can be used in business.
- g. Illustrate the ways expert systems can be used in business decision-making situations.
- h. Understand Cloud technologies as distributed technology platforms that provide highly scalable and resilient environments that can be remotely utilized by organizations in a multitude of powerful ways.

IT Governance, Organization and Strategy LO3

IT Governance, Organization and Strategy

Candidates will be able to understand the IT governance, management and control frameworks and related standards, guidelines and practices along with features of information system, impact of information system, different strategic models and challenges of information system.

In the assessment, candidates may be required to:

- a Evaluate the effectiveness of the IT governance structure to determine whether IT decisions, directions and performance support the organization's strategies and objectives.
- b Demonstrate various IT governance frameworks such as COBIT (Control Objectives for Information and Related Technologies), ITIL (Information Technology Infrastructure Library), and others and explain how these frameworks help organizations align their IT strategies with business objectives, manage risks, and ensure compliance.
- c Evaluate the IT strategy, including the IT direction, and the processes for the strategy's development, approval, implementation and maintenance for alignment with the organization's strategies and objectives.
- d Explain the organization's technology direction and IT architecture and their implications for setting long-term strategic directions.
- e Cover aspects like the creation, implementation, and enforcement of policies to ensure security, compliance, and effective IT operations.
- f Identify risk assessment methodologies and the establishment of controls to mitigate identified risks.
- g Explore the efficient use of IT resources, including human resources, technology, and infrastructure.
- h Evaluate methods for evaluating IT performance, including metrics, key performance indicators (KPIs), and continuous monitoring.

Information Systems Security LO4

Information Systems Security

Candidates will be able to identify the threats against and defenses needed for the performance and security of business information systems. Candidates will also learn about the protection of sensitive information through security measures like access controls, encryption, and security policies.

In the assessment, candidates may be required to:

- a Identify the components of an organizational framework for security and control.
- b Demonstrate the most important tools and technologies for safeguarding information resources.
- c Evaluate the information security and privacy policies, standards and procedures for completeness, alignment with generally accepted practices and compliance with applicable external requirements.
- d Discuss encryption techniques and their application in protecting data both at rest and during transmission.
- e Evaluate the design, implementation, maintenance, monitoring and reporting of physical and environmental controls to determine whether information assets are adequately safeguarded.

Information Systems Auditing LO5

Information Systems Auditing

Demonstrate the knowledge necessary to audit information system in accordance with IS audit standards to assist the organization with protecting and controlling information systems.

In the assessment, candidates may be required to:

- a Execute a risk based IS audit strategy in compliance with IS audit standards to ensure that key risk areas are audited.
- b Plan specific audits to determine whether information systems are protected, controlled and provide value to the organization.
- c Conduct audits in accordance with IS audit standards to achieve planned audit objectives.
- d Communicate audit results and make recommendations to key stakeholders through meetings and audit reports to promote change when necessary.
- e Conduct audit follow-ups to determine whether appropriate actions have been taken by management in a timely manner.

3. References

1. CISA Review Manual: Information Systems Audit and Control Association
2. National IT Policy, 2018
3. Information and Communication Technology Act, 2006 with amendments, 2013
4. Understanding Blockchain Technology And What It Means for Your Business, DBS Innovation Group (https://www.dbs.com.sg/treasures/aics/pdfController.page?pdfpath=/content/article/pdf/AIO/AIO_2016/SECTOR-19-001-blockchain-lowres.pdf)
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4. Sample Questions

a) Questions: Set-A (CISA)

1. What is the primary purpose of an information systems audit?
A) To enhance the IT system's speed and efficiency.
B) To review and evaluate an organization's information system's adequacy and effectiveness.
C) To design new IT systems.
D) To train IT staff.

Correct Answer: B

2. Which standard is primarily associated with IT audit and assurance?
A) ISO 27001
B) COBIT
C) GAAP
D) ITIL

Correct Answer: B

3. Which of the following is a key component of risk assessment in IT audits?
A) Evaluating the potential financial impact of risks.
B) Determining the color scheme of the interface.
C) Designing marketing strategies.
D) Selecting new IT projects.

Correct Answer: A

4. What is the main purpose of IT policies and procedures?
A) To provide a framework that ensures the IT systems operate effectively and securely.
B) To define the company's sales strategies.
C) To outline social events within the company.
D) To control employee internet usage.

Correct Answer: A

5. How does risk management relate to IT governance?
A) It ensures that IT risks are identified, assessed, and managed properly.
B) It is unrelated to governance and focuses only on financial aspects.
C) It involves creating marketing materials.
D) It deals with hiring IT personnel.

Correct Answer: A

6. Which metric would be most important for assessing the performance of IT governance?
- A) Number of IT projects completed on time and budget.
 - B) Number of new hires in the IT department.
 - C) Social media followers.
 - D) Sales figures from the marketing department.

Correct Answer: A

7. Which practice is most effective in preventing data breaches caused by human error?
- A) Regularly updating hardware components.
 - B) Conducting thorough background checks on all employees.
 - C) Providing ongoing security awareness and training to employees.
 - D) Increasing the IT budget.

Correct Answer: C

8. What is the main function of data classification in an organization?
- A) To ensure that all data is treated equally.
 - B) To determine how data is processed, stored, and transmitted.
 - C) To categorize data based on its sensitivity and the impact to the organization if disclosed or altered.
 - D) To monitor data to detect breaches in real-time.

Correct Answer: C

9. What is the primary benefit of implementing strong user authentication methods in an IT environment?
- A) To make the system user-friendly.
 - B) To reduce the cost of IT maintenance.
 - C) To prevent unauthorized access to systems and data.
 - D) To ensure compliance with local advertising laws.

Correct Answer: C

10. Under the ICT Act 2006, which of the following is considered an offense?
- A) Downloading music from authorized websites.
 - B) Sending an email without a subject line.
 - C) Unauthorized access to or alteration of information in a computer system or network.
 - D) Using a computer after 10 PM.

Correct Answer: C

b) Questions: Set-B (CISA)

1. What is the role of an IT auditor in regards to compliance?
 - A) Ensuring that the organization complies with relevant laws, regulations, and policies.
 - B) Managing the IT department.
 - C) Developing compliance laws.
 - D) Designing IT systems.

Correct Answer: A

2. In which phase of the audit process does the auditor plan the frequency, nature, and scope of the audit?
 - A) Planning phase
 - B) Execution phase
 - C) Reporting phase
 - D) Follow-up phase

Correct Answer: A

3. What does the term 'control' refer to in an IT audit context?
 - A) The mechanisms, policies, and procedures that ensure the protection of the organization's assets.
 - B) A manual procedure performed by staff.
 - C) The software used by the IT department.
 - D) The hierarchy within the IT team.

Correct Answer: A

4. What is the primary objective of IT governance?
 - A) To ensure IT resources are used effectively and align with business strategies and objectives.
 - B) To increase the IT department's budget.
 - C) To supervise the daily operations of the IT team.
 - D) To implement technical IT solutions.

Correct Answer: A

5. Which framework is commonly used for IT governance?
 - A) COBIT
 - B) ISO 27002
 - C) Six Sigma
 - D) PRINCE2

Correct Answer: A

6. What is the primary purpose of an intrusion detection system (IDS)?

- A) To repair systems after a security breach.
- B) To detect unauthorized access to or from a network.
- C) To backup data automatically.
- D) To monitor the performance of the network.

Correct Answer: B

7. In information security, what is the significance of 'access control'?

- A) It is used to track employee attendance.
- B) It ensures that users are provided rights to access only the resources necessary for their job roles.
- C) It is mainly used for auditing financial transactions.
- D) It increases the processing power of IT systems.

Correct Answer: B

8. What does a comprehensive disaster recovery plan (DRP) typically include?

- A) Strategies for social media marketing.
- B) Procedures for system backups and restoration.
- C) New product development plans.
- D) Strategies for increasing sales.

Correct Answer: B

9. Which technology underpins blockchain and ensures that all transactions are accurately recorded without alteration?

- A) Artificial Intelligence
- B) Cryptography
- C) SQL Database
- D) 3D Printing

Correct Answer: B

10. What are the penalties under the ICT Act 2006 for damaging computer data with malicious intent?

- A) Monetary fine only.
- B) Imprisonment, fine, or both.
- C) Community service.
- D) Warning and probation.

Correct Answer: B

c) Questions: Set-C (CISA)

1. Which of the following best describes 'audit evidence'?

- A) Information that supports the findings and conclusions of an audit.
- B) Suggestions for improving the IT system.
- C) A detailed description of the organization's future plans.
- D) The annual financial statements of the company.

Correct Answer: A

2. What is the importance of 'audit follow-up'?

- A) To verify that agreed-upon audit recommendations have been implemented by management.
- B) To train new audit staff.
- C) To design a new audit process.
- D) To complete financial audits.

Correct Answer: A

3. Which tool or technique would an auditor use to gather audit evidence automatically from systems?

- A) Manual observation
- B) Automated data analysis tools
- C) Interviews
- D) Physical count

Correct Answer: B

4. What should an IT auditor do if a significant risk is identified during an audit?

- A) Ignore the risk if it does not impact financial statements.
- B) Report the risk immediately to management.
- C) Only document the risk at the end of the audit.
- D) Transfer the risk to another department.

Correct Answer: B

5. What role does the IT steering committee play in IT governance?

- A) They perform daily IT operations.
- B) They provide strategic direction and ensure alignment between IT and business objectives.
- C) They handle IT system development tasks.
- D) They conduct external audits.

Correct Answer: B

6. What is a primary role of an IT Steering Committee within an organization?

- A) To manage day-to-day IT operations.
- B) To set directions and policies related to IT.
- C) To develop IT software.
- D) To troubleshoot IT issues.

Correct Answer: B

7. Which of the following is an outcome of effective IT governance?

- A) Reduced communication between business and IT leaders.
- B) Increased business investment without clear returns.
- C) Enhanced alignment between IT and business strategies.
- D) Increased focus on IT operations rather than strategy.

Correct Answer: C

8. What is the primary function of the knowledge base in an expert system?

- A) To store data in a structured format.
- B) To manage user interactions.
- C) To store the expert knowledge in the form of rules and facts that the system uses to make decisions.
- D) To connect to the internet and update its contents automatically.

Correct Answer: C

9. What is the role of encryption in protecting information assets?

- A) To ensure all emails are sent promptly.
- B) To convert plain text into a coded format to prevent unauthorized access.
- C) To create digital marketing content.
- D) To speed up the processing of transactions.

Correct Answer: B

10. What is the main focus of a compliance audit?

- A) To assess the accuracy of financial statements
- B) To evaluate the efficiency of operations
- C) To ensure adherence to laws, regulations, and policies
- D) To review the technical aspects of an IT system

Correct Answer: C

d) Questions: Set-D (CISA)

1. Which of the following actions is considered an "electronic forgery" under the Bangladesh Information Technology Laws 2006?

- A) Creating a duplicate of an electronic record with authorization
- B) Altering an electronic record without authorization
- C) Backing up electronic data
- D) Encrypting personal data

Correct Answer: B

2. Which of the following is a critical aspect of vulnerability management?

- A) Reducing the cost of IT operations.
- B) Identifying, assessing, and mitigating security vulnerabilities in systems.
- C) Designing user interfaces.
- D) Developing new marketing campaigns.

Correct Answer: B

3. In an IT audit, what is the significance of segregation of duties?

- A) To ensure tasks are completed quickly.
- B) To prevent conflicts of interest and reduce the risk of errors and fraud.
- C) To limit the number of employees in the IT department.
- D) To increase the efficiency of the audit process.

Correct Answer: B

4. What is the main purpose of implementing an IT service management (ITSM) framework?

- A) To develop new software applications.
- B) To align IT services with the needs of the business and ensure consistent and reliable service delivery.
- C) To reduce the IT department's budget.
- D) To monitor social media interactions.

Correct Answer: B

5. Which of the following is a common method used to ensure data integrity during transmission?

- A) Compressing the data.
- B) Encrypting the data.
- C) Deleting old data.
- D) Formatting the data.

Correct Answer: B

6. What is the role of a data owner in an organization?

- A) To develop software applications.
- B) To define the data policies and ensure data integrity and security.
- C) To perform system backups.
- D) To monitor network performance.

Correct Answer: B

7. Which control is used to ensure that only authorized individuals can access specific data?

- A) Preventive control
- B) Access control
- C) Detective control
- D) Corrective control

Correct Answer: B

8. What is the primary objective of an incident response plan?

- A) To document the organizational structure.
- B) To outline procedures for addressing and managing the aftermath of a security breach or attack.
- C) To increase sales revenue.
- D) To train new employees.

Correct Answer: B

9. What is a key benefit of conducting a regular IT audit?

- A) Increasing the IT department's headcount.
- B) Ensuring compliance with internal policies and external regulations.
- C) Developing new marketing strategies.
- D) Improving the company's public relations.

Correct Answer: B

10. Which type of control is a firewall considered?

- A) Preventive control
- B) Detective control
- C) Corrective control
- D) Compensatory control

Correct Answer: A


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