

Mnemonics for the ISCA CA final from Dinesh Madan Sir book relevant for May 2015

Note: Relevant for those who are preparing from Dinesh Madan Sir Book, on self study basis.

Chapter 2 Information System Concepts

1. **OEID** = Classification of System
O = Output/Working
E = Element
I = Interactive Behavior
D = Degree of human intervention
2. **C IPO** – Management Functions
3. **UUMD** = Components of DSS
4. **EDMS** = Electronic document management system
5. **EMCS** = Electronic messaging communication system
6. **BET** = Dimension of Information
7. **LOT** = Factors decide the information requirement of executives.
8. **OK MS** – Categories of Information System
O- Operation level System
K- Knowledge level System
M- Management Level System
S- Strategic level System

Chapter 3 Protection of Information System

1. **IAC** = Objectives of Information security
2. **IM RCC** = Internal control components
3. **FOR** = Categories of control techniques
F = Functional nature control
O = Objective of control (Auditor categorization of control)
R = IS **Resource** control
4. **PDC Compensate** – Auditor Categorization of control
5. **FADU PIE LOS** – IS Resource Control techniques
F - Financial Control
A - Application control
D - Data integrity control
U - User Control - Boy IPOD

- P- Physical Access control
- I=IS management control
- E-Data processing **Environment** control
- L- Logical access control
- O- Organizational Control
- S- SDLC Control
- 6. **TAL**- Possible Exposures/Revelations and losses

Chapter 4 Business Continuity Planning and Disaster Recovery

- 1. **BCD** – Areas cover by business Continuity planning
- 2. **SAD-BCM** management process
 - S- Setup Organization Structure
 - A- Assign roles and responsibilities
 - D- Documentation & records

Chapter 5 Acquisition, Development and Implementation of Information System

- 1. **SAR TIP** – System Development Approaches
- 2. **TT PR DD** –Standards of Methodology for System development and maintenance
 - T- Testing
 - T- Training
 - P- Participation
 - R- Review
 - D-Divide
 - D- Document
- 3. **BSF TO CEL Resource** – Testing project Feasibility
 - B- Behavioral
 - C- S- Schedule
 - F- Financial
 - T- Technical
 - O- Operational
 - C= Not applicable
 - E- Economical
 - L- Legal
 - Resource
- 4. **Queen DIO**- Collection of information
 - Queen – Questionnaires
 - D-Document collection

I-Interviews

O-Observation

5. **Police Station me CD** – Design of database
6. **Faltu VTC FM** – Factors consider while designing output of system, **Output Design**
7. **VTC FM-** Input Design
8. **U IAS** – System testing – Levels of testing
9. **Rahul SSP** – System testing
10. **ETC** – System implementation
 - E= Equipment Installation
 - T- Traning personnel
 - C- Conversion procedure
11. **SSP File Procedure** –Conversion Activities
12. **ODI** – Types of Evaluation
13. **SAP PCR** – System maintenance

Chapter 6 Auditing of Information System

1. **4 Cost Loss Value** – Economic losses and Impact on organization working due to absence of control
 - Cost** of computer abuse
 - Cost** of Incorrect decision making
 - Cost** of data loss
 - Cost** of computer errors
 - Loss** due of reputation due to disclose of confidential information
 - Loss of hardware and software **Value**
2. **6 Improvements** - Improvement if Adequate control apply
 - Improved** in Data Integrity
 - Improved** safeguard of assets
 - Improved** data security
 - Improved** System performance
 - Improved** system performance
 - Improved** system effectiveness
 - Improved** system reputation and Customer loyalty
3. **SDO DMS PI** – Types of general control
 - S-** Organization **Structure** Control
 - D-** Data management Control
 - O-** Operating System Control

D- System **Development** Control
M- System **Maintenance** Control
S- Computer Centre **Security** Controls
P- Personnel Computer Control
I-Intranet & Internet Controls

Chapter 8 Emerging technologies

1. SP IN Communication – Cloud Computing Service models
S- SaaS
P- PaaS
I= IaaS
N- NaaS
Communication- CaaS
2. NAD Implementation – BYOD Threats

Regards

Rahul Sharma (CA Final)

(Gr. II cleared also Ex. Law in first Gr.)

M- 9911184052