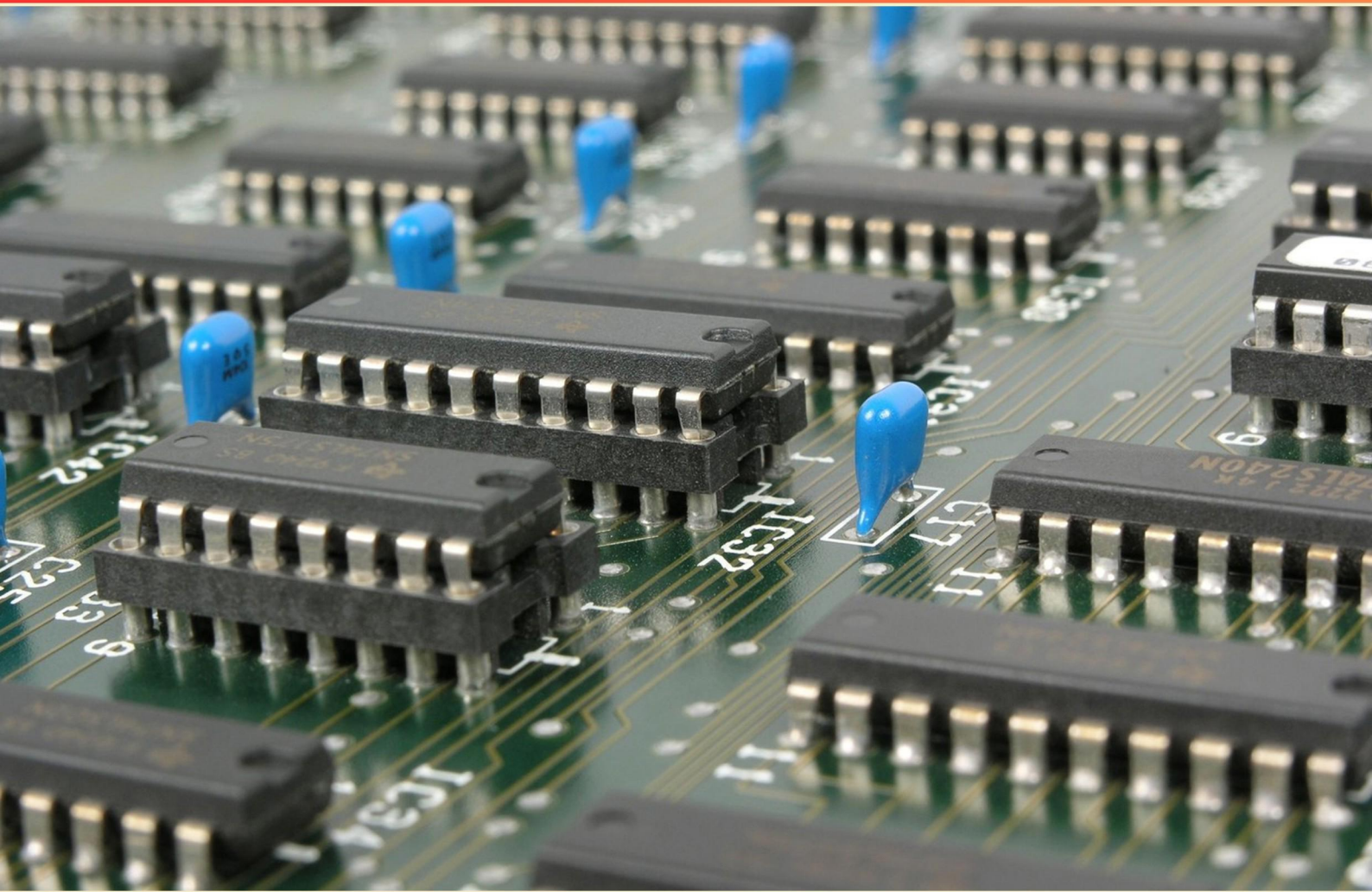


INFORMATION SYSTEMS AND CONTROLS (ISC) CPA PRACTICE EXAM (SAMPLE) STUDY GUIDE



SAMPLE STUDY GUIDE WITH LIMITED QUESTIONS

**VISIT US ONLINE FOR
THE FULL VERSION STUDY GUIDE**

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Table of Contents

Copyright	1
Table of Contents	2
Introduction	3
How to Use This Guide	4
Questions	5
Answers	8
Explanations	10
Next Steps	16

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Introduction

Preparing for a certification exam can feel overwhelming, but with the right tools, it becomes an opportunity to build confidence, sharpen your skills, and move one step closer to your goals. At Examzify, we believe that effective exam preparation isn't just about memorization, it's about understanding the material, identifying knowledge gaps, and building the test-taking strategies that lead to success.

This guide was designed to help you do exactly that.

Whether you're preparing for a licensing exam, professional certification, or entry-level qualification, this book offers structured practice to reinforce key concepts. You'll find a wide range of multiple-choice questions, each followed by clear explanations to help you understand not just the right answer, but why it's correct.

The content in this guide is based on real-world exam objectives and aligned with the types of questions and topics commonly found on official tests. It's ideal for learners who want to:

- Practice answering questions under realistic conditions,
- Improve accuracy and speed,
- Review explanations to strengthen weak areas, and
- Approach the exam with greater confidence.

We recommend using this book not as a stand-alone study tool, but alongside other resources like flashcards, textbooks, or hands-on training. For best results, we recommend working through each question, reflecting on the explanation provided, and revisiting the topics that challenge you most.

Remember: successful test preparation isn't about getting every question right the first time, it's about learning from your mistakes and improving over time. Stay focused, trust the process, and know that every page you turn brings you closer to success.

Let's begin.

How to Use This Guide

This guide is designed to help you study more effectively and approach your exam with confidence. Whether you're reviewing for the first time or doing a final refresh, here's how to get the most out of your Examzify study guide:

1. Start with a Diagnostic Review

Skim through the questions to get a sense of what you know and what you need to focus on. Your goal is to identify knowledge gaps early.

2. Study in Short, Focused Sessions

Break your study time into manageable blocks (e.g. 30 – 45 minutes). Review a handful of questions, reflect on the explanations.

3. Learn from the Explanations

After answering a question, always read the explanation, even if you got it right. It reinforces key points, corrects misunderstandings, and teaches subtle distinctions between similar answers.

4. Track Your Progress

Use bookmarks or notes (if reading digitally) to mark difficult questions. Revisit these regularly and track improvements over time.

5. Simulate the Real Exam

Once you're comfortable, try taking a full set of questions without pausing. Set a timer and simulate test-day conditions to build confidence and time management skills.

6. Repeat and Review

Don't just study once, repetition builds retention. Re-attempt questions after a few days and revisit explanations to reinforce learning. Pair this guide with other Examzify tools like flashcards, and digital practice tests to strengthen your preparation across formats.

There's no single right way to study, but consistent, thoughtful effort always wins. Use this guide flexibly, adapt the tips above to fit your pace and learning style. You've got this!

Questions

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- 1. Which of the following is NOT one of the Six Principles for a Governance System?**
 - A. Risk management
 - B. Dynamic Governance System
 - C. Shareholder Value
 - D. Holistic Approach

- 2. When considering risk in cloud computing, what does 'vendor lock-in' refer to?**
 - A. Inability to migrate data to another platform
 - B. Reduced compliance with regulations
 - C. Low performance standards
 - D. High maintenance costs

- 3. What is a primary advantage of the Agile Method?**
 - A. Longer project durations
 - B. More emphasis on documentation
 - C. Shorter deadlines
 - D. Less team communication

- 4. What is a Reasonableness Test designed to do in an Accounting Information System?**
 - A. Facilitate easier data entry
 - B. Automate transaction classification
 - C. Prompt an error message for inconsistencies
 - D. Ensure security compliance

- 5. Which of the following presents a risk associated with outsourcing?**
 - A. Increased labor costs
 - B. Improvements in quality control
 - C. Staff turnover
 - D. Operational transparency

- 6. What is the purpose of enterprise log management?**
- A. To perform regular software updates
 - B. To establish a system of real-time attack alerts
 - C. To create user profiles
 - D. To monitor hardware performance
- 7. What is one significant advantage of utilizing shared services in IT systems?**
- A. Reduction of redundancy
 - B. Increased need for manual oversight
 - C. Higher costs associated with service provision
 - D. Limited scalability
- 8. Which of the following is considered a system availability control?**
- A. Data analysis software
 - B. Uninterrupted power supply
 - C. Service level agreements
 - D. Employee training programs
- 9. What risk is associated with mobile technologies regarding application security?**
- A. Lack of updates
 - B. Physical threats
 - C. Device spoofing
 - D. Network attacks
- 10. What is the final reporting action in the Revenue and Collections Cycle?**
- A. Company sends goods
 - B. Report sent to managers
 - C. Customer pays
 - D. Company collects payment

Answers

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1. A
2. A
3. C
4. C
5. C
6. B
7. A
8. B
9. A
10. B

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Explanations

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1. Which of the following is NOT one of the Six Principles for a Governance System?

- A. Risk management**
- B. Dynamic Governance System
- C. Shareholder Value
- D. Holistic Approach

The correct choice highlights the importance of understanding that the Six Principles for a Governance System do not formally include risk management as one of them. The principles generally emphasize a broader framework for effective governance, which encompasses various aspects such as stakeholder engagement, value creation, and an adaptable approach to governance structures. Dynamic Governance System speaks to the need for governance frameworks that can adapt to changing circumstances, ensuring continued effectiveness in achieving objectives. Similarly, the focus on Shareholder Value represents a critical aspect of governance where the interests of the owners of the company are prioritized, and considering a Holistic Approach emphasizes the integration of multiple facets of governance and their impacts on the organization as a whole. Risk management, while crucial in many organizational practices and governance discussions, tends to be seen more as a component that supports the overall governance strategy rather than a standalone principle within this specific framework.

2. When considering risk in cloud computing, what does 'vendor lock-in' refer to?

- A. Inability to migrate data to another platform**
- B. Reduced compliance with regulations
- C. Low performance standards
- D. High maintenance costs

Vendor lock-in refers to a situation where a customer becomes dependent on a specific cloud service provider for products and services, making it difficult to switch to another provider or migrate data to a different platform. This dependence can arise from a variety of factors, such as proprietary technologies, data storage formats, or a lack of interoperability with other systems. Choosing a cloud vendor often involves significant investment in time and resources in terms of configuring and integrating with the provider's specific tools and systems. Once a company has invested in a particular vendor's cloud services, the transition to another provider can become cumbersome, if not impossible, due to the complexity of data transfer, potential losses associated with the need to retrain staff, and the cost implications of moving data and services. The concept of vendor lock-in is often a critical consideration when organizations evaluate cloud solutions, as it impacts long-term flexibility, scalability, and the ability to adapt to evolving business needs or preferences.

3. What is a primary advantage of the Agile Method?

- A. Longer project durations
- B. More emphasis on documentation
- C. Shorter deadlines**
- D. Less team communication

The primary advantage of the Agile Method is that it promotes shorter deadlines for project deliverables, which supports a more iterative and flexible approach to software development. Agile methodologies prioritize delivering functional software in short cycles, often referred to as sprints. This allows teams to adapt to changes in requirements and customer feedback more readily, ensuring that the final product better meets user needs and expectations. By breaking the project into smaller parts and focusing on delivering increments of work frequently, Agile fosters faster release cycles. This can lead to quicker returns on investment, improved stakeholder satisfaction, and the ability to promptly address any issues or changes that arise during the development process. This approach contrasts with traditional methodologies that often involve longer project durations and less frequency in releases. Additionally, while documentation is important in Agile, the emphasis is on working software over comprehensive documentation, and continuous team communication is a key component of effective Agile practices. Overall, the focus on shorter deadlines underlines Agile's flexibility and responsiveness to change as a definitive advantage.

4. What is a Reasonableness Test designed to do in an Accounting Information System?

- A. Facilitate easier data entry
- B. Automate transaction classification
- C. Prompt an error message for inconsistencies**
- D. Ensure security compliance

A Reasonableness Test in an Accounting Information System is primarily designed to prompt an error message for inconsistencies in the data. This type of test evaluates whether the entered data falls within a logical range or conforms to expected patterns based on predefined criteria. For example, if a database contains sales data, a Reasonableness Test might flag a transaction where the amount entered is significantly outside of typical sales figures for a given period or product, indicating that there may be an error. The essence of a Reasonableness Test lies in its ability to enhance data integrity by catching potential input errors before they can propagate through the system. By generating error messages for data that appears inconsistent or unreasonable, it helps to facilitate corrective actions by users, thereby improving the overall reliability of the accounting information presented. Other options focus on different functions that may also be relevant in data processing but do not define the specific role of a Reasonableness Test. For instance, facilitating easier data entry relates more to user interface design rather than validation, while automating transaction classification refers to the use of algorithms or rules to categorize information without manual intervention. Ensuring security compliance, on the other hand, involves maintaining data protection standards and does not directly pertain to data validity checks like Reasonableness Tests

5. Which of the following presents a risk associated with outsourcing?

- A. Increased labor costs
- B. Improvements in quality control
- C. Staff turnover**
- D. Operational transparency

The selection of staff turnover as the correct answer highlights a significant risk associated with outsourcing. When a company outsources functions or operations, it often relies on an external provider to manage those aspects of the business. This can lead to staff turnover issues, as the external provider's employees may leave the organization, creating instability and a potential loss of expertise. High turnover rates at the outsourcing firm can disrupt service delivery, impact quality, and require additional time and resources to train new staff. In contrast, the other options reflect aspects that are generally more favorable rather than risks associated with outsourcing. Increased labor costs typically do not result from outsourcing; often, the goal is to reduce such costs. Improvements in quality control can arise as a result of outsourcing, given that specialized providers may have more advanced systems and processes in place. Lastly, operational transparency may actually increase with outsourcing, as service-level agreements and performance metrics often require reporting and monitoring that can enhance oversight of processes. Thus, staff turnover effectively encapsulates a direct risk linked to outsourcing arrangements.

6. What is the purpose of enterprise log management?

- A. To perform regular software updates
- B. To establish a system of real-time attack alerts**
- C. To create user profiles
- D. To monitor hardware performance

The purpose of enterprise log management primarily focuses on collecting, analyzing, and correlating logs from various sources within an organization's IT infrastructure. One of its key roles is to establish a system of real-time attack alerts, which is essential for identifying potential security incidents as they occur. Effective log management enables organizations to detect anomalies that may indicate unauthorized access or breaches, therefore allowing for prompt response to mitigate threats. By consolidating logs from network devices, servers, applications, and other endpoints, an organization can gain visibility into its security posture. This visibility is critical for identifying patterns or activities that may suggest a cyber attack, allowing security teams to react swiftly to prevent further damage. Moreover, enterprise log management also assists in compliance with regulatory requirements by maintaining detailed records of access and activities across the network. The other options highlight tasks that are important within IT management but do not align with the primary focus of enterprise log management. Regular software updates, user profile creation, and monitoring hardware performance relate to maintaining IT infrastructure and user management rather than directly addressing security threat detection and response through log analysis.

7. What is one significant advantage of utilizing shared services in IT systems?

- A. Reduction of redundancy**
- B. Increased need for manual oversight
- C. Higher costs associated with service provision
- D. Limited scalability

Utilizing shared services in IT systems offers the significant advantage of reducing redundancy. By consolidating IT resources and services, organizations can eliminate duplicate processes and systems that often arise when multiple departments or business units operate independently. This not only streamlines operations but also leads to more efficient use of resources and a decrease in overhead costs associated with maintaining separate systems. The reduction of redundancy allows for improved data consistency and accuracy, as standardized processes are employed across the organization. Additionally, it enhances collaboration among departments because they are more likely to use the same data and systems, fostering a unified approach to IT management. In contrast, the other options highlight drawbacks rather than advantages. Increased need for manual oversight, higher costs, and limited scalability would undermine the effectiveness and efficiency that shared services aim to provide. By focusing on reducing redundancy, shared services facilitate a more agile and responsive IT environment that can adapt to changing business needs.

8. Which of the following is considered a system availability control?

- A. Data analysis software
- B. Uninterrupted power supply**
- C. Service level agreements
- D. Employee training programs

A control aimed at ensuring system availability focuses on minimizing downtime and ensuring that systems are operational when needed. An uninterrupted power supply (UPS) serves a critical role in this context. It provides backup power to systems in case of a power outage, allowing them to continue functioning without interruption. By maintaining power, the UPS directly supports the availability of systems, thus making it a key element in system availability controls. The other options serve different purposes. Data analysis software is primarily used for processing and analyzing information, not ensuring availability. Service level agreements (SLAs) define the expected performance and availability levels of services but do not implement controls themselves. Employee training programs enhance user competence and awareness but do not directly contribute to the physical or technical availability of systems. Therefore, the UPS stands out as the most direct control for system availability.

9. What risk is associated with mobile technologies regarding application security?

- A. Lack of updates**
- B. Physical threats
- C. Device spoofing
- D. Network attacks

Mobile technologies present unique risks concerning application security, with one significant concern being the lack of updates. Many users may ignore or delay installing updates for their mobile applications or operating systems, often due to a combination of convenience, lack of awareness, or underestimation of the importance of updates. This reluctance can leave applications vulnerable to exploitation from known security flaws and vulnerabilities that updates typically address. Regular updates are crucial for patching security gaps that malicious actors can exploit. When applications remain outdated, they may also lack enhancements that improve security measures, potentially exposing sensitive data and other critical assets to higher risks. Thus, the failure to keep applications and devices updated is a pervasive risk in the context of mobile technologies and their application security. While other options, such as physical threats, device spoofing, and network attacks, do represent valid risks, the lack of updates directly correlates with the continued vulnerability of applications in mobile environments. These other risks often stem from or can be exacerbated by outdated applications and systems, making the lack of updates a foundational concern in application security.

10. What is the final reporting action in the Revenue and Collections Cycle?

- A. Company sends goods
- B. Report sent to managers**
- C. Customer pays
- D. Company collects payment

The final reporting action in the Revenue and Collections Cycle involves generating a report that is sent to managers. This step is essential as it summarizes the overall performance of the revenue generation process, including sales, collections, and outstanding accounts. By providing analysis and data on these aspects, managers can make informed decisions regarding sales strategies, customer management, and financial forecasting. The report not only reflects the effectiveness of the revenue cycle but also aids in identifying areas for improvement and strategic initiatives moving forward. In the context of the cycle, while sending goods, receiving customer payments, and collecting payments are important operational steps, they ultimately feed into reporting mechanisms that inform management about the health and efficiency of the revenue collection process. Therefore, the creation and dissemination of managerial reports represent the culmination of activities linked to revenue and collections.

Next Steps

Congratulations on reaching the final section of this guide. You've taken a meaningful step toward passing your certification exam and advancing your career.

As you continue preparing, remember that consistent practice, review, and self-reflection are key to success. Make time to revisit difficult topics, simulate exam conditions, and track your progress along the way.

If you need help, have suggestions, or want to share feedback, we'd love to hear from you. Reach out to our team at hello@examzify.com.

Or visit your dedicated course page for more study tools and resources:

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We wish you the very best on your exam journey. You've got this!

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