

This definition is only for understanding purpose

Application control ensures that **data** entered into software application is **correct** and **complete** and is properly **stored** and **used**

It is like **set of rules** within the **software** that helps in preventing **mistakes** and **unauthorized activity**

Keywords for application control

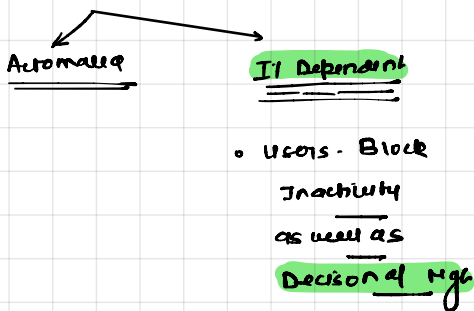
Both automated and manual control

operate at business process level

controls are embedded into IT application

helps in ensuring completeness, accuracy and integrity of data

Sequence number check - Correct order
and Nothing is
Missing **Completeness**



IT dependent controls

manual controls

use some information which is generated with the help of IT
Decision is taken manually but is dependent on reliability of
source data obtained with the help of IT

Both the controls are interrelated

General IT control provide the support to application control

Both are needed to ensure complete and accurate information processing through IT system

Discuss the factors to be considered while deciding the audit test to be used and when it should be used and in what combination it should be used