

PGDCAA-05
June - Examination 2016
PGDCAA Examination
Auditing in Computer Environment
Paper - PGDCAA-05

Time : 3 Hours]

[Max. Marks :- 100

Note: The question paper is divided into three sections A, B and C. Write answers as per given instructions.

Section - A

10 × 2 = 20

(Very Short Answer Questions)

Note: Answer **all** questions. As per the nature of the question delimit your answer in one word, one sentence or maximum upto 30 words. Each question carries 2 marks.

- 1) (i) What is meant by Audit?
- (ii) What do you mean by internal check?
- (iii) What is test data?
- (iv) What is Audit Files?
- (v) What is routine checking?
- (vi) What is qualified audit report?
- (vii) What is payment voucher?
- (viii) What is spreadsheet?

- (ix) What is audit evidence?
- (x) What is financial audit?

Section - B**4 × 10 = 40**

(Short Answer Questions)

Note: Answer **any four** questions. Answer of each question should be given in 200 words. Each question carries 10 marks.

- 2) Mention the objects of an audit.
- 3) Describe methods of internal control.
- 4) Explain internal audit process.
- 5) Explain main types of IT audits.
- 6) What is Electronic Data Processing? Explain.
- 7) What are the main audit working papers. Write their names.
- 8) What is an audit programme?
- 9) What do you mean by management audit?

Section - C**2 × 20 = 40**

(Long Answer Questions)

Note: Answer **any two** questions. You have to delimit your each answer maximum upto 500 words. Each question carries 20 marks.

- 10) Explain audit techniques of collecting audit evidence.
- 11) Write a detail note on computerising auditing.
- 12) Explain planning and procedure of Information Technology Audit.
- 13) Explain management functions related to auditing and computer.