PGDCAA - 05

December - Examination 2015

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 the given instructions.

Section - A   10 x 2 = 20
(Very Short Questions)

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

1)   (i)   Write two objects of an audit.

    (ii)   What is the internal control system?

    (iii)   Write short note on Flow-chart.

    (iv)   What is Electronic Data Processing?

    (v)   What is Audit Files?

    (vi)   Define the tick marks used by an auditor.

    (vii)   Mention two items of qualified audit report.

(viii) Write the name of basic steps in IT Audit Process.

(ix) Write the full name of EDP.

(x) What is meant by test data?

Section - B 4 x 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) What are the objectives of internal control?

3) What do you mean by Audit Techniques of collecting Audit evidence?

4) What is routine checking?

5) Write a note on a qualified audit report.

6) Write notes on Permanent audit file.

7) Explain computer aided audit Techniques.

8) What are the benefits of computerised auditing?

9) What is meant by audit evidence?

Section - C   2 x 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) Draw up an audit programme of the audit of a manufacturing concern.

11) Give the planning and procedure of IT audit. Explain main types of IT audits.

12) Explain the Internal Audit process with chart.

13) Write short notes on :

   (i)   Audit working papers.

   (ii) Revenue cycle sub system.

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