

**PGDCAA-05**

December - Examination 2018

**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 word. Each question carries 2 marks.

- 1) (i) Write any two objectives of auditing.
- (ii) What is Risk Assessment?
- (iii) What is Audit Planning?
- (iv) Write the names of any two types of audit programmes.
- (v) What is routine checking?
- (vi) What do you mean by audit file?
- (vii) What is Test checking?

- (viii) Write any two uses of computerized Aided Audit Techniques [CAATs]
- (ix) What do you mean by monitoring in IT environment.
- (x) What do you mean by computer environment?

**Section - B****4 × 10 = 40**

(Short Answer Questions)

**Note:** Answer **any four** questions. Each answer should not exceed 200 words. Each question carries 10 marks.

- 2) Explain the importance of auditing to various stakeholders of business.
- 3) Explain the characteristics of an effective internal control system.
- 4) What are the advantages and disadvantages of drawing up an audit programme? Explain.
- 5) Explain the subject matter of an audit report.
- 6) Explain the advantages and disadvantages of Internal Audit Planning.
- 7) Describe the planning and procedure of IT audit.
- 8) Explain the procedure for computerized auditing.
- 9) What are the factors to be considered by an auditor in developing an overall plan for the 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) What do you mean by audit techniques? Explain the impact of computer based system on the audit approaches.
  - 11) What do you mean by Audit Report? Explain the characteristics of a good Report.
  - 12) Describe the various aspects to be considered by an auditor, while conducting an audit.
  - 13) Explain the various management functions related to auditing and computer.
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