PGDCAA-05

December - Examination 2019

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 $10 \times 2 = 20$

(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.   Define Audit.

     ii.   What is Flow Chart?

     iii. What is Audit Note Book?

     iv. What is Audit Report?

     v.   What is Audit Programme?

     vi. What is NPA?

     vii. What is Application Control?

     viii. What is Financial Audit?

ix.   What do you mean by business plan?

x.   Write two roles of IT Auditor.

Section - B $4 \times 10 = 40$
(Short Answer Questions)

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

2.   Explain clearly the difference between auditing and accounting.

3.   What do you mean by material weakness? Explain with the help of an illustration.

4.   What are the advantages and disadvantages of drawing up an audit programme?

5.   Mention four items of qualified audit report.

6.   State briefly six important aspects to be considered by an auditor while conducting an audit.

7.   Explain the COSO model of interval control.

8.   Explain computer based audit techniques.

9.   Define accounts receivable system. How dose it work in a business enterprise.

Section - C

$$2 \times 20 = 40$$

(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. State the important features of a good system of internal control. How does it affect the work of an auditor?

11. What are the advantages and disadvantages of drawing up an audit programme.

12. What is IT audit? Give the planning and procedure of IT audit.

13. What do you mean by Computerized Auditing? Explain the procedure for computerized auditing.

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