

PGDCAA-05
December – Examination 2020
PGDCAA Examination
Auditing in Computer Environment
Paper : PGDCAA-05

Time : 2 Hours]

[Maximum Marks : 100

Note :- The question paper is divided into two Sections A and B. Write answers as per the given instructions.

Section-A

10×2=20

(Very Short Answer Type Questions)

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

1. (i) Define Internal Audit.
- (ii) Write the name of any *two* Charting Techniques ?

- (iii) What is a Voucher ?
- (iv) What do you mean by Checker ?
- (v) Write any *two* importance of Audit Programme.
- (vi) What do you mean by Bank Audit ?
- (vii) What is Application Control Process ?
- (viii) What is Statutory Audit ?
- (ix) What do you mean by Project Report ?
- (x) Write *two* functions of Auditor.

Section-B **4×20=80**

(Short Answer Type Questions)

Note :- Answer any *four* questions. Answer should not exceed **200** words. Each question carries 20 marks.

- 2. What do you mean by Accounting Process ? How does it differ from auditing process ? Explain.
- 3. What do you mean by Material Weakness ? Explain with the help of an illustration.
- 4. What do you mean by Audit Programme ? Explain the things to be considered while drafting an audit programme.

- 5. Draft a qualified audit report for a bank audit.
- 6. Explain the role of auditor in conducting an audit for a partnership firm.
- 7. What do you mean by internal control techniques ? Explain any *one* technique of internal control.
- 8. Explain the advantages of computer based audit techniques.
- 9. Define accounts payable system of any *two* organizations of your choice.