

**PGDCAA-05**  
**December – Examination 2021**  
**PGDCAA Examination**  
**Auditing in Computer Environment**  
**Paper : PGDCAA-05**

*Time : 1½ Hours ]*

*[ Maximum Marks : 100*

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

**Section-A**

**5×4=20**

**(Very Short Answer Type Questions)**

*Note :-* Answer any *five* 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 4 marks.

1. (i) Define Statutory Audit.
- (ii) What is Internal Control ?

- (iii) Write any *two* reasons for auditing.
- (iv) Who can prepare an Audit Report ?
- (v) Write the importance of Audit Programme.
- (vi) How can NPA be controlled ? Give any *two* solutions.
- (vii) What is Primary Investigation ?
- (viii) What is Financial Audit ?
- (ix) Write any *two* uses of business plan ?
- (x) Write two roles of IT Auditor.

**Section-B** **4×20=80**

**(Short Answer Type Questions)**

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

- 2. State the important features of a good system of internal control. How is it different from internal audit ? Explain.
- 3. Auditing and accounting are intermingled. How ? Explain.

- 4. What do you mean by audit programme ? How is it useful for auditors ? Explain.
- 5. What is an Audit Report ? Explain its specifications.
- 6. Explain the COSO model of internal control. Also describe its utility.
- 7. What do you mean by Computerized Auditing ? Explain the procedure for computerized auditing.
- 8. Define accounts software facilitate auditing. Explain with logical examples.
- 9. What is IT audit ? Give the planning and procedure of IT audit.