

PGDCAA-05
June - 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 the 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 up to 30 words. Each question carries 2 marks.

- 1) (i) What do you mean by internal audit?
- (ii) How is routine checking done?
- (iii) What do you mean by internal accounting controls?
- (iv) What is financial audit?
- (v) What do you mean by audit report?
- (vi) What do you mean by audit process?
- (vii) What is EDP?

- (viii) Write two differences between internal check and internal audit.
- (ix) What do you mean by 'Audit Software'?
- (x) What is payment voucher?

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 various types of Data Base Management Systems in brief.
- 3) "Internal check reduces the work of the auditor but does not reduce auditor's liability". Explain.
- 4) Critically examine continuous audit programme.
- 5) Discuss various contents of 'Permanent Audit File and Current File'.
- 6) Explain various characteristics of management audit.
- 7) What is audit evidence? Explain various techniques of audit evidence collection.
- 8) What precautions are necessary, while using computer assisted audit techniques?
- 9) Write short notes on :-
 - (i) System Analysis
 - (ii) Electronic Data Processing

Section - C**2 × 20 = 40**

(Long Answer Questions)

Note: Answer **any two** questions. You have to delimit your each answer maximum up to 500 words. Each question carries 20 marks.

- 10) What do you understand by 'Routine checking'? Explain its advantages and disadvantages in detail.
 - 11) Write a note on "Computerized accounting and Auditing".
 - 12) Explain an audit programme for a company rendering services related to hospitality.
 - 13) Prepare a specimen of audit report. Briefly explain its various contents and their utility.
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