PGDCAA-05

June - 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 Type 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)   What is auditing?

(ii)   Write any two objectives of auditing.

(iii) What is flow chart?

(iv)   What is audit planning?

(v)   What do you mean by material weakness?

(vi)   What is test checking?

(vii) What is computerized auditing?

(viii) What is revenue cycle?

(ix) What is computer audit programme?

(x) What do you mean by test data?

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 the difference between auditing and accounting.

3) Describe the checklist of credit sales.

4) Explain the techniques of obtaining evidence.

5) Explain the benefits of computer audit.

6) Explain the objectives of a revenue cycle.

7) Explain the basic functions of management.

8) Explain IT manager role in auditing.

9) Explain the advantages and disadvantages of computers in auditing.

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) What do you mean by internal control system? Describe the characteristics of an effective control system.

11) What do you mean by audit report? Explain the characteristics of a good audit report.

12) Explain the procedure of computerized auditing in detail.

13) Write a note on "Auditing in Electronic Data Processing Environment".

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