

SULIT



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENGAJIAN TINGGI**

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI I : 2022 / 2023

DPA50153 : AUDIT 2

TARIKH : 21 DISEMBER 2022

MASA : 11.15 AM – 1.15 PM (2 JAM)

Kertas ini mengandungi **ENAM (6)** halaman bercetak.

Struktur (4 soalan)

Dokumen sokongan yang disertakan : Tiada

JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN

(CLO yang tertera hanya sebagai rujukan)

SULIT

INSTRUCTION:

This section consists of **FOUR (4)** structured questions. Answer **ALL** questions.

ARAHAN:

Bahagian ini mengandungi EMPAT (4) soalan berstruktur. Jawab SEMUA soalan.

QUESTION 1

CLO1

- C1 (a) The main issues in auditing non-current assets relate to the transactions for purchasing new assets and disposing of old assets, including profits or losses on sales.

List **FIVE (5)** audit assertions related to the auditing for non-current assets.

CLO1

[5 marks]

C2

- (b) The completion stage of the audit is crucial. Explain the finalization process upon completing the audit below:

(i) Contingencies [3 marks]

(ii) Going concern [3 marks]

CLO1

(iii) Accounting estimation [3 marks]

C3

(iv) Management responsibilities [3 marks]

(v) Auditor responsibility [3 marks]

- (c) Write **FOUR (4)** categories of threats to auditor independence.

[10 marks]

SOALAN 1

CLO1

C1

(a) *Isu utama dalam mengaudit aset bukan semasa adalah berkaitan dengan transaksi pembelian aset baharu dan pelupusan aset lama, termasuk untung atau rugi jualan.*

*Senaraikan **LIMA (5)** penegasan audit berkaitan pengauditan bagi aset bukan semasa.*

CLO1

C2

[5 markah]

(b) *Peringkat penyiapan audit adalah amat penting. Terangkan proses akhir dalam menyiapkan audit di bawah:*

(i) *Kontingensi* [3 markah]

(ii) *Berterusan* [3 markah]

CLO1

C3

(iii) *Anggaran perakaunan* [3 markah]

(iv) *Tanggungjawab pengurusan* [3 markah]

(v) *Tanggungjawab juruaudit* [3 markah]

(c) *Tuliskan **EMPAT (4)** kategori ancaman terhadap kebebasan juruaudit.*

[10 markah]

QUESTION 2

Computer Assisted Auditing Techniques (CAATs) may be used by auditors to execute substantive procedures or in testing application controls.

(a) Explain the following internal control for information technology

| | | |
|------|--|-------------|
| | environment: | |
| | (i) General control | [4 marks] |
| CLO1 | (ii) Application control | [6 marks] |
| C2 | | |
| | (b) Ascertain FIVE (5) disadvantages of using Computer Assisted Auditing Techniques (CAATs). | |
| CLO1 | | [10 marks] |
| C3 | | |
| | (c) Differentiate auditing around the computer and auditing through the computer. | |
| CLO1 | | [5 marks] |
| C4 | | |
| | SOALAN 2 | |
| | <i>Teknik Pengauditan Berbantuan Komputer (CAATs) boleh digunakan oleh juruaudit untuk melaksanakan prosedur substantif atau dalam menguji kawalan aplikasi.</i> | |
| CLO1 | (a) <i>Terangkan tentang kawalan dalaman berikut bagi persekitaran teknologi maklumat:</i> | |
| C2 | | |
| | (i) <i>Kawalan umum</i> | [5 markah] |
| | | |
| CLO1 | (ii) <i>Kawalan aplikasi</i> | [5 markah] |
| C3 | | |
| | (b) <i>Kenalpasti LIMA (5) kelemahan menggunakan Teknik Pengauditan Berbantuan Komputer (CAATs).</i> | |
| CLO1 | | [10 markah] |
| C4 | | |
| | (c) <i>Bezakan pengauditan di sekeliling komputer dan pengauditan melalui komputer.</i> | |
| | | [5 markah] |
| CLO1 | | |
| C1 | | |

QUESTION 3

CLO1

C2 (a) State **FIVE (5)** elements of unqualified audit report according to ISA 700.

[5 marks]

CLO1 (b) Explain the following types of audit report:

C3 (i) Adverse opinion [5 marks]

(ii) Disclaimer opinion [5 marks]

CLO1

C1

CLO1 (c) A group of companies consists of a holding company and its subsidiaries.

C2 Write on the specific issues in group audit that need to be considered by

CLO1 auditors as follows:

C3 (i) Principal auditor [5 marks]

(ii) Related parties' transactions [5 marks]

CLO1

C1

SOALAN 3

CLO1 (a) Senaraikan **LIMA (5)** elemen laporan audit tanpa syarat merujuk kepada
ISA 700.

C3 [5 markah]

(b) Terangkan jenis-jenis laporan audit seperti berikut:

CLO1 (i) Pendapat bertentangan [5
markah]

CLO1

C1 (ii) Pendapat penafian [5
markah]

CLO1

C3

(c) *Sekumpulan syarikat terdiri daripada syarikat induk dan anak syarikat. Tuliskan mengenai isu-isu khusus dalam audit kumpulan yang perlu dipertimbangkan oleh juruaudit seperti berikut:*

(i) *Juruaudit utama* [5
markah]

(ii) *Urusniaga pihak berkaitan* [5
markah]

QUESTION 4

(a) Liability that affects public accounting firm is derived from the laws. Describe **TWO (2)** types of litigation.

[5 marks]

(b) The Audit Oversight Board (AOB) was established under the Securities Commission Act 1993. Write **FIVE (5)** roles of Audit Oversight Board (AOB).

[10 marks]

(c) Accountants must be able to differentiate between assurance and non-assurance services. Determine the differences between assurance and non-assurance services.

[5 marks]

SOALAN 4

(a) *Liabiliti yang memberi kesan kepada firma perakaunan awam diperolehi daripada undang-undang. Huraikan **DUA (2)** jenis litigasi.*

[5 markah]

(b) *Lembaga Pemantauan Audit (AOB) telah ditubuhkan di bawah Akta Suruhanjaya Sekuriti 1993. Tuliskan **LIMA (5)** peranan Lembaga Pemantauan Audit (AOB).*

[10 markah]

(c) *Akauntan mestilah dapat membezakan antara perkhidmatan jaminan dan bukan jaminan. Tentukan perbezaan antara perkhidmatan jaminan dan bukan jaminan.*

[5 markah]

SOALAN TAMAT