

SULIT



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN
JABATAN PENDIDIKAN POLITEKNIK DAN KOLEJ KOMUNITI
KEMENTERIAN PENDIDIKAN MALAYSIA**

JABATAN PERDAGANGAN

PEPERIKSAAN AKHIR

SESI JUN 2018

DPA3043: AUDITING

TARIKH : 14 NOVEMBER 2018

MASA : 8.30 PAGI - 10.30 PAGI (2 JAM)

Kertas ini mengandungi **LIMA (5)** 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**SOALAN 1**

CLO1
C1

- (a) Define auditing.
Definisikan pengauditan.

[5 marks]
[5 markah]

CLO1
C3

- (b) Interpret the following types of auditors:
Jelaskan jenis-jenis juruaudit berikut:
- i) External auditor / *Juruaudit luar*
 - ii) Internal auditor / *Juruaudit dalam*
 - iii) Government auditor / *Juruaudit kerajaan*

[15 marks]
[15 markah]

CLO1
C4

- (c) Differentiate between accounting and auditing.
Bezakan antara perakaunan dan pengauditan.

[5 marks]
[5 markah]

QUESTION 2
SOALAN 2CLO1
C2

- (a) Explain
- TWO (2)**
- purposes of engagement letter.

Terangkan DUA (2) tujuan surat perjanjian audit.[5 marks]
[5 markah]CLO1
C3

- (b) Relate the nature of acceptance of engagement by the auditor with the following information:

Kaitkan penerimaan penglibatan audit oleh juruaudit berdasarkan maklumat berikut:

- i) Client acceptance and continuance /
- Penerimaan dan penerusan pelanggan*

[4 marks]
[4 markah]

- ii) Assess competence and independence /
- Menilai kompetensi dan kebebasan*

[3 marks]
[3 markah]

- iii) Establishing the term of audit engagement /
- Mewujudkan terma perjanjian audit*

[3 marks]
[3 markah]CLO1
C4

- (c) Explain
- FOUR (4)**
- factors to be considered when planning the audit.

Huraikan EMPAT (4) faktor yang perlu diambilkira semasa membuat perancangan audit.[10 marks]
[10 markah]

QUESTION 3
SOALAN 3CLO2
C1

- (a) List **TWO (2)** advantages and **THREE (3)** disadvantages of statistical audit sampling approach.

Senaraikan DUA (2) kelebihan dan TIGA (3) kelemahan pendekatan persampelan berstatistik.

[5 marks]
[5 markah]

CLO2
C2

- (b) Audit sampling is a process of selecting a subset of a population of items for the purpose of making inferences to the whole population. Describe the following:

Pensampelan audit adalah proses memilih subset sesuatu populasi item untuk membuat kesimpulan bagi seluruh populasi. Terangkan yang berikut:

- i) Sample size / saiz sampel
- ii) Population / populasi

[5 marks]
[5 markah]

CLO2
C3

- (c) Interpret each of the non- statistical sampling approaches as below:

Jelaskan setiap pendekatan persampelan bukan statistik di bawah:

- i) Directed sample selection/ *Pemilihan sampel terarah*
- ii) Block sample selection/ *Pemilihan sampel blok*
- iii) Haphazard random selection/ *Pemilihan sampel sembarangan*

[15 marks]
[15 markah]

QUESTION 4
SOALAN 4CLO3
C1

- (a) The auditor will use management assertions as audit objectives to consider the different types of potential misstatements that may occur. Describe **FIVE (5)** categories of these audit objectives.

Juruaudit akan menggunakan penyataan pengurusan sebagai objektif audit untuk mempertimbangkan pelbagai jenis salah nyata yang mungkin berlaku. Terangkan LIMA (5) kategori objektif audit berkenaan.

[10 marks]
[10 markah]

CLO3
C2

- (b) There are 5 fundamental principles of professional ethics which is relevant to the auditor when conducting an audit financial statement based on the MIA By-Laws (On Professional Ethics, Conduct And Practice). Explain **THREE (3)** professional ethics for an auditor should be practiced.

Terdapat 5 prinsip asas etika profesional yang berkaitan dengan juruaudit semasa menjalankan audit penyata kewangan berdasarkan MIA By-Laws (On Professional Ethics, Conduct And Practice). Jelaskan TIGA (3) etika professional yang perlu diamalkan oleh seorang juruaudit.

[15 marks]
[15 markah]

SOALAN TAMAT