

EDP AUDITING - ACCOUNTING CONTROLS & PROBLEMS  
IN AN EDP (ELECTRONIC DATA PROCESSING )  
ENVIRONMENT

A paper submitted to the School of Accountancy, MARA Institute of Technology in partial fulfilment of the requirements for Advanced Diploma In Accountancy.

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### 1.1 Objective

The objective of this project paper is to study in general what are the accounting controls in the computerised environment and to highlight any problems faced upon the absence of these controls.

### 1.2 Scope

The study of this project paper and the problems are only confine to accounting controls in the EDP auditing.

### 1.3 Limitation

The study was conducted on a limited time constraint. Therefore indepth study has not been possible. In addition, research was based on library research, materials such as accountancy magazines and other appropriate articles. Interviews were limited to Azman, Wong, Salleh & Co. Staff..

## 2.0 Methodology

Both primary & secondary data were used in the study .

### 2.1 Primary Research

Personal interview were carried out with the personnels in Azman, Wong, Salleh & Co. (The Certified Public Accountant). The purpose of the interview was to collect data on the accounting controls needed in EDP auditing & also the problems arisen if there are lack of controls. On the whole, the interviews were quite successful as they were responsive and cooperative.

## 2.2 Secondary Research

Secondary sources of data were gathered from extensive reading of books, appropriate articles, journals, paper cutings International Auditing Guideline and other possible materials.