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Name.....

Reg. No.....

**SIXTH SEMESTER U.G. DEGREE EXAMINATION, MARCH 2023**

(CBCSS—UG)

B.Com.

**BCM 6B 13—AUDITING AND CORPORATE GOVERNANCE**

(2019 Admission onwards)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A**

*Answer all questions.*

*Each question carries 2 marks ; ceiling 25 marks.*

1. What is meant by internal check ?
2. What is insider trading ?
3. What is corporate governance ?
4. What is statutory audit ?
5. What is error of principle ?
6. What is management audit ?
7. List down the primary objectives of audit ?
8. What is whistle blowing ?
9. What is CGR ?
10. What do you mean by green governance ?
11. What is listing agreement ?
12. What is the role of an audit committee ?
13. What is stewardship theory ?
14. Define the term verification.
15. What is FIFO method ?

(15 × 2 = 30 marks ; Ceiling 25 marks)

**Turn over**

### Section B

*Each question carries 5 marks ; ceiling 35 marks.*

16. Explain the important audit techniques.
17. What are the reasons for shareholders activism ?
18. Explain the process of verification of cash at bank.
19. What is board committee ? Explain the major types.
20. What is internal audit ? Differentiate between internal control and internal audit.
21. Explain the principles of generally accepted Auditing Standards.
22. Describe the term 'corporate governance failure' ? Examine the Satyam computers case.
23. What is vouching ? Explain the vouching procedure of petty cash book.

*(8 × 5 = 40 marks ; Ceiling*

### Section C

*Answer any two questions.  
Each question carries 10 marks.*

24. What is corporate governance ? Explain the important models of corporate governance.
25. Explain the rights, duties and liabilities of an auditor.
26. Explain the procedure of audit.
27. What is audit planning ? Enumerate the professional and personal qualities required by

*(2 × 10 =*