



K23U 0437

Reg. No. :

Name :

**VI Semester B.Com. Degree (CBCSS – OBE – Regular/Supplementary/
Improvement) Examination, April 2023
(2019 and 2020 Admissions)
Core Course
6B14COM : AUDITING AND CORPORATE GOVERNANCE**

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **any six** questions from the following. **Each** question carries **1** mark :

1. Define auditing.
2. What is social audit ?
3. What do you mean by qualified audit report ?
4. What is internal audit check ?
5. What is insider trading ?
6. What do you mean by fraud ?
7. What is audit programme ?
8. What is vouching ?

(6×1=6)

PART – B

Answer **any six** questions from the following. **Each** carries **3** marks :

9. What are the features of auditing ?
10. Explain the principles of internal check.
11. Explain auditor's lien.

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12. Explain the differences between vouching and verification.
13. Draw the salient features of green governance.
14. Explain the benefits of corporate governance.
15. Distinguish between investigation and auditing.
16. Explain tax audit in detail.

(6×3=18)

PART – C

Answer **any two** questions from the following. **Each** question carries **8** marks :

17. Explain the verification of assets and liabilities.
18. Explain the duties and responsibilities of an auditor.
19. What is internal control ? Highlight principles.

(2×8=16)

