



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. .... Reg. No. : .....
13. Draw the salient features of green governance. .... Name : .....
14. Explain the benefits of corporate governance.
15. Distinguish between investigation and auditing.
16. Explain tax audit in detail. (6×3=18)

Max. Marks : 40

PART - C

Time : 3 Hours

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)

(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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6B14 COM : 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. What is internal audit ?
2. What are audit files ?
3. Explain internal check.
4. What you mean by vouching ?
5. What is auditors lien ?
6. What is adverse report ?
7. What is insider trading ?
8. What you mean by corporate governance ?

**(6×1=6)**

**PART – B**

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

9. What are the distinction between investigation and auditing ?
10. How internal audit is different from external audit ?
11. Define Auditing. Explain its objectives.
12. Explain the principles of internal check.
13. Differentiate verification and valuation.
14. Explain the disqualifications of a company auditor.
15. What is board committee ? Explain the functions of audit committee.
16. Explain the benefits of Corporate Governance.

**(6×3=18)**

**PART – C**

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

17. Explain the audit programme. Briefly explain the preparations by the auditor before conducting the audit.
18. Differentiate vouching and verification. Explain the duties of an auditor regarding verification.
19. Explain the powers and duties of a company auditor.

**(2×8=16)**