



**2021/TDC(CBCS)/EVEN/SEM/
COMHCC-601T/155**

**TDC (CBCS) Even Semester Exam.,
September—2021**

COMMERCE

(6th Semester)

Course No. : COMHCC-601T

(Auditing and Corporate Governance)

Full Marks : 70

Pass Marks : 28

Time : 3 hours

*The figures in the margin indicate full marks
for the questions*

SECTION—A

Answer any *ten* of the following questions : $2 \times 10 = 20$

1. Define Auditing.
2. Write two basic principles of Auditing.
3. What is Audit Planning?
4. Define Vouching.



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5. Define company auditor.
6. How can an auditor be removed? (Two points only)
7. Write any two contents of 'Auditor's Report'.
8. What is Audit of Limited Companies?
9. Define Cost Audit.
10. What is Tax Audit?
11. What is computer-aided Audit?
12. What is Management Audit?
13. What is Corporate Governance?
14. Name any four corporate scandals in India.
15. Mention any two problems of Corporate Governance in India.
16. Mention any two models of Corporate Governance in India.
17. Define business ethics.
18. Define values.

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(Continued)

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19. Mention any two approaches of business ethics.
20. Name any four rating agencies in India.

SECTION—B

Answer any *five* of the following questions : 10×5=50

21. State the objectives of Auditing. Also explain the various techniques of auditing. 5+5=10
22. (a) Distinguish between Internal Check and Internal Audit.
(b) As an Auditor, how would you verify various 'assets' of a business firm? 5+5=10
23. How is an Auditor appointed? Also mention the qualification of an Auditor. 5+5=10
24. Briefly explain the liabilities of statutory auditor under the Companies Act, 2013. 10
25. Mention the basic considerations to be undertaken while auditing in EDP environment. 10

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(Turn Over)



(4)

26. Explain, in brief, the recent trends of Auditing. Also mention the tools used for computer-aided audit. 5+5=10
27. Briefly explain the reforms that have been taken place in Corporate Governance. 10
28. Discuss the codes and standards to be followed in Corporate Governance. 10
29. Discuss the practices to be followed in business ethics. Also mention the advantages of business ethics. 5+5=10
30. Write notes on any *two* of the following : 5×2=10
- (a) Green Governance
 - (b) Ethical Behaviour
 - (c) Listing Agreement
