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Name.....

Reg. No.....

**SIXTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
APRIL 2026**

B.Com.

BCM 6B 13—AUDITING AND CORPORATE GOVERNANCE

(2020 Admission onwards)

Time : Two Hours and a Half

Maximum : 80 Marks

*Answers should be written in English only.***Section A***Answer all questions.**Each question carries 2 marks.**Ceiling 25 marks.*

1. Define Auditing.
2. What is AAS ?
3. What is auditing in depth ?
4. What do you mean by errors of commission ?
5. Define internal audit.
6. What is auditing technique ?
7. Define teaming and lading.
8. What is Verification ?
9. What do you mean by contingent assets ?
10. What is the primary objective of the auditing ?
11. What do you mean by surprise checks ?
12. What is Whistleblowing ?
13. What are the different types of audit report ?

Turn over

14. What is corporate governance rating ?
15. What do you mean by investigation ?

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

Section B

Each question carries 5 marks.

Ceiling 35 marks.

16. What are the various situations where the management would conduct an investigation ?
17. Write a note on Auditing Assurance Standards.
18. What are the different types of errors ?
19. Explain the process of verification of cash at bank.
20. Discuss the limitations of auditing.
21. Distinguish between Auditing principles and auditing techniques.
22. What are surprise checks ? Write about its advantages.
23. What are the objectives of auditing ?

(8 × 5 = 40 marks ; Ceiling 35 Marks)

Section C

Answer any two questions.

Each question carries 10 marks.

24. Explain the important theories of Corporate Governance.
25. Briefly discuss the various classifications of audit.
26. Explain the process of vouching the receipt side of cash book.
27. Explain in detail the civil and criminal liabilities of an auditor.

(2 × 10 = 20 marks)

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Name.....

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**SIXTH SEMESTER (CBCSS—UG) DEGREE EXAMINATION
MARCH 2025**

B.Com.

BCM 6B 13—AUDITING AND CORPORATE GOVERNANCE

(Admissions Year—2019 Onwards)

Time : Two Hours and a Half

Maximum : 80 Marks

*Answer should be written in English Only.***Section A***Answer all questions.**Each question carries 2 marks.**Ceiling 25 marks.*

1. What do you mean by audit standards ?
2. What is a qualified report ?
3. What is auditing technique ?
4. What is audit working paper ?
5. What is test checking ?
6. Define teaming and lading.
7. What is capital expenditure ?
8. What are contingent assets ?
9. What is verification ?
10. Write any *two* objectives of internal audit.
11. What is internal check ?
12. What is corporate governance rating ?
13. Point out the important reasons for mis-governance in India.

Turn over

14. What is class action suit ?
15. What do you mean by whistleblowing ?

(15 × 2 = 30 marks; Ceiling 25 marks)

Section B

Each question carries 5 marks.

Ceiling 35 marks.

16. What are the important auditing techniques ?
17. Distinguish between Auditing and Investigation.
18. Write a note on Auditing Assurance Standards.
19. What are surprise checks ? Write about its advantages.
20. What are the essentials of a valid voucher ?
21. Write a short note on various board committees.
22. What is shareholder activism ? What are the reasons for it ?
23. Write a note on the failure of Satyam computers.

(8 × 5 = 40 marks ; Ceiling 35 marks)

Section C

Answer any two questions.

Each question carries 10 marks.

24. Explain in detail about the qualifications and qualities to be possessed by an auditor.
25. Discuss the classification of audit on the basis of organisational structure of the business.
26. Explain the process of vouching the receipt side of cash book.
27. Explain in detail the various committees constituted in India on Corporate governance.

(2 × 10 = 20 marks)

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Name.....

Reg. No.....

**SIXTH SEMESTER U.G.(CBCSS—UG) DEGREE EXAMINATION
MARCH 2024**

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. Define Auditing.
2. What is Green governance ?
3. Define audit programme.
4. What do you mean by errors of commission ?
5. What do you mean by investigation ?
6. What do you mean by shareholder activism ?
7. What is the primary objective of the auditing ?
8. Write a note on misappropriation of goods.
9. What are deferred revenue expenditure ?
10. What do you mean by surprise checks ?
11. What are the situations in which investigation would carried out ?
12. What is vouching ?
13. What are the types of audit report ?
14. What is performance audit?
15. Discuss the various ways of committing embezzlement of cash ?

(15 × 2 = 30 marks, Ceiling 25 marks)

Turn over

Section B

*Answer all questions.
Each question carries 5 marks.
Ceiling 35 marks.*

16. What are the types of errors ?
17. Discuss the limitations of auditing.
18. What are the important types of statutory audit ?
19. Discuss the various ways through which shareholder activism would take place.
20. What is audit note book ? Discuss its advantages and disadvantages.
21. What do you mean by test checking ? What are the precautions to be taken before test checking ?
22. Discuss the contents of audit report.
23. What are the essentials of good internal check system ?

(8 × 5 = 40 marks, Ceiling 35 marks)

Section C

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

24. Explain the important theories of Corporate Governance.
25. Explain the preliminary steps an auditor should take before commencement of a new audit.
26. Explain in detail the liabilities of an auditor.
27. Explain different kinds of audit.

(2 × 10 = 20 marks)

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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 35 marks)

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 an auditor.

(2 × 10 = 20 marks)

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(CBCSS—UG)

B.Com.

BCM 6B 13—AUDITING AND CORPORATE GOVERNANCE

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A*Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. Define the term internal audit.
2. What is audit planning ?
3. What is environmental audit ?
4. What is insider trading ?
5. What is management audit ?
6. What is listing agreement ?
7. What do you mean by E-governance ?
8. What is resource dependency theory ?
9. Define the term whistle blowing.
10. What do you mean by verification ?
11. List down any four limitations of audit ?
12. What do you mean by 'credit rating' ?
13. What do you mean by shareholders activism ?
14. What are the objectives of tax audit ?
15. What is an audit committee ?

(10 × 3 = 30 marks)

Turn over

Section B

*Answer at least **five** questions.*

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. Differentiate between Auditing and investigation.
17. Explain Cadbury report on corporate governance.
18. What is green corporate governance ? Enumerate its objectives and features.
19. Briefly explain the theories of corporate governance.
20. Examine the advantages and disadvantages of internal audit.
21. Explain the duties and liabilities of an auditor.
22. Elucidate the reasons for shareholders activism ?
23. What are corporate governance failures ? Examine the Kingfisher Airlines case.

(5 × 6 = 30 marks)

Section C

*Answer any **two** questions.*

Each question carries 10 marks.

24. "An Auditor is a watch dog and not a blood hound". Comment.
25. What are the common corporate governance problems ? Explain with examples.
26. Briefly explain the audit procedure.
27. Explain the audit techniques followed by professional auditors.

(2 × 10 = 20 marks)