



K22U 0337

Reg. No. : .....

Name : .....

**VI Semester B.Com. Degree (CBCSS – OBE – Regular)**  
**Examination, April 2022**  
**(2019 Admission)**  
**Core Course**  
**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)**