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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)