



'समानो मन्त्रः समितिः समानी'

UNIVERSITY OF NORTH BENGAL
B.Com. Honours 6th Semester Examination, 2023

CC13-COMMERCE
AUDITING AND CORPORATE GOVERNANCE

Time Allotted: 2 Hours

Full Marks: 60

The figures in the margin indicate full marks.

GROUP-A

Answer any two questions

12×2 = 24

1. Explain the rights and duties of an auditor as per Companies Act, 2013. 6+6
2. Mention the steps that should be followed for the purpose of audit planning. Differentiate between statutory and non-statutory audit. 6+6
3. What do you mean by corporate ethics? Discuss about the code of ethics. 4+8
4. What is internal check? What points should be considered while framing system of internal check? Mention few disadvantages of internal check. 3+6+3

GROUP-B

5. Answer any **four** questions: 6×4 = 24
 - (a) Discuss the CSR provisions under the Companies Act, 2013. 6
 - (b) State three advantages and three disadvantages of continuous audit. 3+3
 - (c) Briefly explain the different types of audit report. 6
 - (d) Bring out the differences between verification and valuation. 6
 - (e) "An auditor is a watchdog and not a bloodhound"— Illustrate. 6
 - (f) Write short notes on: 3+3
 - (i) Audit Programme
 - (ii) Audit Notebook.

GROUP-C

6. Answer any **four** questions: 3×4 = 12
 - (a) What is Green Governance?
 - (b) What is management audit?
 - (c) What is meant by test checking?
 - (d) Who can appoint an auditor in case of casual vacancy?
 - (e) What is meant by EDP in auditing?
 - (f) What is meant by teeming and lading?

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