

**M.Com.(CS) DEGREE EXAMINATION, EVEN SEMESTER 2021**  
**II Year IV Semester**  
**Secretarial Management Audit**

**Max.marks :25**

Answer any **FIVE** questions (5 × 5 = 25) Marks

1. Who is a Company Secretary in Practice? Discuss the emerging areas for practicing Company Secretary in various organisations.
2. Discuss the need for and scope of Secretarial Audit
3. Explain the scope and importance of Search and Status Report
4. Explain the provisions relating to Issue and Transfer of Securities under Securities Act.
5. Distinguish between Management Audit and Cost Audit.
6. Explain the provisions relating to duties and Powers of Secretarial Auditor
7. Explain the Principles and Fundamentals of Management Audit.