

**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN
(AUTONOMOUS)**

**(Affiliated to the University of Madras and Re-accredited with 'A+' Grade by NAAC)
Chromepet, Chennai — 600 044.**

M.Com.(CS) - END SEMESTER EXAMINATIONS APRIL - 2022

SEMESTER - IV

19PMCCT4013 - Secretarial Management Audit

Total Duration : 3 Hrs.

Total Marks : 60

Section A

Answer any **SIX** questions ($6 \times 5 = 30$ Marks)

1. List out the advisory services rendered by Practicing Company Secretary.
2. Enumerate the challenges before a company secretary's profession.
3. Explain the concept of Compliance Certificate.
4. Bring out the importance of Status Report.
5. Explain the scope of Securities Audit.
6. What are the documents to be verified in connection with charges?
7. Explain the principles and fundamentals of Management Audit.
8. State the differences between Cost Audit and Financial Audit.

Section B

Part A

Answer any **TWO** questions ($2 \times 10 = 20$ Marks)

9. Explain in detail the various practicing areas of company secretary.
10. How is Secretarial Auditor appointed? Explain his powers and duties.
11. Elaborately explain the contents and process of preparation of Status Report.
12. How can a Securities Auditor prevent fraudulent and unfair practices during the course of audit?

Part B

Compulsory question ($1 \times 10 = 10$ Marks)

13. State the contents of Cost Audit Report. Also explain the uses of cost audit to management and shareholders.
