

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 - 2023

SEMESTER - IV

21PMCCT4013 - Secretarial and Management Audit

Total Duration : 2 Hrs. 30 Mins.

Total Marks : 60

Section B

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

1. Explain the code of ethics followed by the cost accountant.
2. Describe the periodicity and format for secretarial audit report.
3. Prepare a Compliance Certificate in secretarial audit.
4. Ascertain the scope and importance of search and status report.
5. Explain the provisions relating to unfair trade practices.
6. How to protect the interest of investors?
7. Describe the Management Audit meaning, nature and scope.
8. Ascertain cost audit distinguished from financial audit and management audit.

Section C

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

9. Explain the Challenges before the professional standard and code of conduct of ethics and exploring new horizons in company secretary practice.
10. Write the appointment, duties and powers of secretarial auditor.
11. Ascertain the verification of documents relating to charge for various financial institutions.
12. Evaluate the Securities and Exchange Board of India regulations in securities audit.

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

13. Justify the cost audit as an aid to management, shareholders and other external agencies and public.
