

Topic: Secretarial Audit & Due – Diligence Chp – 15 to 20

Total Marks - 50

Time allowed – 1.5 hours

- Q1.A.** Define the various Early Warning Signals of the fraud.
(5 marks)
- Q1.B.** Explain the manner for signing of secretarial audit report.
(5 marks)
- Q2.A.** Discuss the professional responsibility and penalty for incorrect audit report under the Companies Act, 2013.
(5 marks)
- Q2.B.** What are the benefits which a Practice Unit will obtain in undergoing a Peer Review?
(5 marks)
- Q3.A.** Write a note on Emphasis of Matter.
(5 marks)
- Q3.B.** Describe the Quality Review guidelines on pre-conditions of accepting/continuing any professional engagement.
(5 marks)
- Q4.A.** Define the common causes of loss of ethics and values by professionals.
(5 marks)
- Q4.B.** What is the necessity of Due-Diligence?
(5 marks)
- Q5.A** Define the Compounding of offence and its effect of the compounding.
(5 marks)
- Q5.B** Write a note on Environmental Due Diligence.
(5 marks)