

Topic: Secretarial Audit Chp.-8 to 14

Total Marks - 50

Time allowed – 1.5 hours

Q1.A. The object of forensic auditing is to relate the findings of audit by examining and gathering legally tenable evidence and producing it to the Court. Comment.

(5 marks)

Q1.B. . Describe the Scope of Secretarial Audit..

(5 marks)

Q2.A. What are the different techniques of internal audit?

(5 marks)

Q2.B. What is the purpose of CSR Audit?

(5 marks)

Q3.A. Write the examples where an auditor is assumed to have interested in the auditee's business or enterprise.

(5 marks)

Q3.B. Describe the auditing principles which should be observed by any auditor while performing any audit.

(5 marks)

Q4.A The interview is the most reliable source for obtaining the information for the auditor. Comment.

(5 marks)

Q4.B. Explain the applicability of Secretarial Audit under Companies Act, 2013 and LODR Regulations.

(5 marks)

Q5.A. Describe the component of audit risk with examples.

(5 marks)

Q5.B. Write the difference between audit plan and audit programme.

(5 marks)