

Model question

B com-(H) sem -III
Paper code – BCH 3.1

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Auditing and corporate governance

Objective questions

State whether the statement are True/ false .

1. Auditing is luxury where as accounting is essential.
2. Auditing begins where book keeping ends.
3. Detections of errors is the subsidiary objects of auditing .
4. Vouching is the backbone of auditing .
5. An auditor cannot file a suit for his remuneration .
6. The language of report should be simple and correct
7. Audit of a partnership firm is compulsory.
8. There is no difference between error and Fraud.
9. Continuous audit is suitable for all types of institution.
10. Vouchers should be concerned with the current years only.

Short question

- 1) What is the difference between auditing and accountancy?
अंकेक्षण और लेखकर्म में अन्तर स्पष्ट करे।
- 2) What is the difference between error and fraud.
त्रुटियों और कपटों में अंतर स्पष्ट करे।
- 3) Can an auditor be helpful in checking black money.
क्या अंकेक्षक काले धनो को रोकने में कामयाब है?
- 4) When is qualified report being prepared?
मर्यादित प्रतिवेदन कब तैयार किया जाता है?
- 5) What are need of corporate governance. निगमिय शासन की क्या आवश्यकता है?
- 6) What are the provision fr corporate governance under companies act?
कम्पनी अधिनियम के अंतर्गत निगमिय शासन के लिए क्या प्रावधान है।
- 7) Explain in brief the various failure of corporate governance ?
विभिन्ननिगमिय शासन की विफलताओं का संक्षेप में वर्णन करे?
- 8) What are the features of corporate social responsibility .
निगमिय समाजिक दायित्व की विशेषताए क्या है।
- 9) Enumerate the factors affecting business ethics .

वावसायिक नीतिशास्त्र को प्रभावित करने वाले तत्व को स्पष्ट कीजिए?

10) What are the scope of business ethics?

वावसायिक नीतिशास्त्र का क्षेत्र क्या है?

Long question answer

1. Explain the meaning of auditing and discuss its nature and scope.
2. What is auditing ? Explain its objects.
3. Define auditing .discuss its importance and limitations.
4. What is annual audit ? Discuss its merit and demerit .
5. What is continuous audit ? How does it differ from annual audit ? Give measures to overcome the defects of continuous audit.
6. Describe steps to be taken by an auditor before commencement of new audit .what point should be taken into consideration in drafting an Audit programme?
7. Vouching is backbone of auditing ?explain.
8. What is internal check? Why is it required . Discuss its objects . Distinguish between internal check ,internal audit and internal control .
9. What do you understand by verification of assets and liabilities . Why verification is needed. Describe the duties of an auditor in this connection .
10. Discuss the provision of law regarding the appointment ,removal,remuneration and disqualification of company auditor?
11. Discuss in detail the liabilities of a company auditor.
12. What is auditor report ? What are its various types ? What are its content.
13. What is meant by corporate governance? How it has been evaluated. Describe the principle of corporate governance .
14. Describe the provision of corporate governance under company act .
15. Explain the factor effecting corporate governance.

16. Enumerate the provision of corporate social responsibility contained in the companies act2013.

17. What do you mean by business ethics ?describe its characteristic and importance .

18. Discuss the various approaches and practices of business ethics.

19. What are the different problems of corporate governance . Discuss measures to solve them.

20. Discuss the merits and demerits of corporate governance .

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