

Roll.No.

25UBICT5012

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.

B.Com. ISM - END SEMESTER EXAMINATIONS - NOVEMBER 2025
SEMESTER - V

25UBICT5012 - Auditing & Corporate Governance

Total Duration : 2 Hrs.30 Mins.

Total Marks : 60

Section B

Answer any **SIX** questions (6 × 5 = 30 Marks)

1. Define auditing and sketch its main objectives.
2. Interpret the role of artificial intelligence AI in real time auditing.
3. Briefly explain the different methods of valuation of stock.
4. Illustrate the characteristics of an effective internal control system.
5. Describe the various rights conferred on a company auditor.
6. Explain the agency and stewardship theory of corporate governance.
7. Rephrase the ethical responsibilities of corporate leaders under ESG framework.
8. Explain the recent trends in Auditing.

Section C

Answer any **THREE** questions (3 × 10 = 30 Marks)

9. Distinguish between the audit of for profit and Non- profit organisation.
10. Elucidate the process of fraud detection and intelligent document processing using AI in Data analytics.
11. Explain the various e-tools used in auditing. How do these tools improve the efficiency and accuracy of an audit.
12. Discuss the Satyam computer scandal and explain the corporate governance involved.
13. Describe the duties of an auditor while Vouching Credit Purchase.
