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B.COM SEM - 6

ASSIGNMENT – 2023

SUB: Auditing and Corporate Governance - 2

Marks - 70

Q.1. (a) What do you mean by verification of assets? State the duties of the auditor towards verification of assets in Balance sheet? (12)

(b) Give difference between verification and valuation. (08)

OR

Verify the following: (any four) (20)

- ❖ Leasehold Assets
- ❖ Lease hold property
- ❖ Goodwill
- ❖ Contingent liabilities
- ❖ Stock of Goods
- ❖ Plant and Machinery
- ❖ Investment

Q- 2 (a) What is divisible profit? State the factor affecting to divisible profits and guideline principle of divisible profit. (12)

Q.2 (b) State the provision of the Companies Act regarding Dividend. (08)

OR

Q.2 (a) what is dividend? Explain various type of dividend . (12)

Q.2 (b) What happen with un-paid dividend? State auditor duties regarding dividend and divisible profit.

(08)

Q-3 Explain in brief the auditor's negligence and criminal liability under the company's Act. (15)

OR

Q-3 Write a short notes on: (15)

- a. Give meaning of an audit report. Discuss the main types of audit report
- b. State the rights of the company's auditor and state the characteristics of good audit report.

Q- 4 Write a short notes: (any three) (15)

- c. Code of Ethics
- d. Ethics committee
- e. Green Governance
- f. Corporate Governance Report
- g. Principles of Listing agreement clause-49

BEST OF LUCK