

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)  
MCom (CS) DEGREE EXAMINATION MAY 2024  
(Fourth Semester)

Branch - CORPORATE SECRETARYSHIP

SECRETARIAL AUDIT AND COMPLIANCE MANAGEMENT

Time: Three Hours

Maximum: 50 Marks

SECTION-A (5 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

(5 x 1 = 5)

1. A Secretary is a custodian of \_\_\_\_\_ information.  
i) Confidential  
ii) Individual  
iii) Investigative  
iv) None
2. \_\_\_\_\_ is to be prepared in prescribed form MR -3.  
i) Annual Report  
ii) Auditors Report  
iii) Secretarial Audit Report  
iv) Managerial Audit Report
3. The use of information and ideas protected by IPR is \_\_\_\_\_.  
i) Cultural value  
ii) Social value  
iii) Commercial value  
iv) Moral value
4. \_\_\_\_\_ is the corporate compliance officer.  
i) Board President  
ii) Executive Director  
iii) Lawyer  
iv) Vice President
5. Compliance refers to -----.  
i) Conforming to group norms  
ii) Yielding to social pressure  
iii) Expressing personal opinions  
iv) Demonstrating assertiveness

SECTION - B (15 Marks)

Answer ALL Question

ALL Questions Carry EQUAL Marks

(5 x 3 = 15)

6. a Explain in brief about Secretarial Audit.  
OR  
b Discuss the objectives of Secretarial Audit.
7. a Write a short note on Secretarial Audit Report.  
OR  
b Interpret about deduction of fraud in secretarial audit.
8. a Discuss Search and Status Report.  
OR  
b State the meaning of document inspection.
9. a Explain about Compliance Report.  
OR  
b State the meaning of Compliance Audit with example.

Cont...

10. a Analyze about compliance management.

OR

b Explain about corporate compliance.

**SECTION -C (30 Marks)**

Answer ALL questions

ALL questions carry EQUAL Marks

(5 x 6 = 30)

11. a Elucidate the benefits of Secretarial Audit.

OR

b Elucidate the powers of secretarial auditor.

12. a State the Documents that are required for Secretarial Audit.

OR

b What is fraud under the Companies Act 2013 and enumerate the procedures for reporting fraud in Secretarial audit?

13. a Enumerate the Process to Prepare Search and status Report.

OR

b Elucidate the types of IPR.

14. a Interpret the steps in maintaining compliance.

OR

b Enumerate the important Components of an Effective Compliance Report.

15. a Analyze about compliance risks and how could you manage the compliance risk?

OR

b Elucidate the benefits of compliance management.

Z-Z-Z

END