

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

MCom (CS) DEGREE EXAMINATION MAY 2018  
(Fourth Semester)

Branch – CORPORATE SECRETARYSHIP

**SECRETARIAL AUDIT AND COMPLIANCE MANAGEMENT**

Time : Three Hours

Maximum : 75 Marks

**SECTION -A (30 Marks)**

Answer ALL questions

ALL questions carry EQUAL Marks (5 x 6 = 30)

- 1 a State the guidelines to be followed for the appointment of Secretarial Auditor.  
OR  
b Briefly explain the format for secretarial audit report.
- 2 a Write short note on verification of documents relating to charges.  
OR  
b Write about the scope and importance of search and status report.
- 3 a Explain the SEBI regulations which provides for prohibition of dealing in securities in fraudulent manner.  
OR  
b Explain the protection to the interest of investors provided by the securities audit.
- 4 a What are the organizing needs for management audit?  
OR  
b What is management audit? Explain the scope of management audit.
- 5 a Write short note on Due Diligence Vs Audit.  
OR  
b Explain the significance of compliance management.

**SECTION -B (45 Marks)**

Answer any THREE questions

ALL questions carry EQUAL Marks (3 x 15 = 45)

- 6 What is secretarial audit? Explain the need and scope of secretarial audit.
- 7 Discuss the requirements of various financial institution and other corporate lenders.
- 8 Discuss the compliance of provision relating to issue and transfer of securities.
- 9 Describe the performance appraisal methods in management audit.
- 10 Explain the significance and scope of Due Diligence.