



UNIVERSITY OF NORTH BENGAL
B.Com. Honours 6th Semester Examination, 2021

CC13-COMMERCE

AUDITING AND CORPORATE GOVERNANCE

Full Marks: 60

ASSIGNMENT

The figures in the margin indicate full marks.

All the assignments are compulsory

15×4 = 60

1. (a) The cashier of a trading firm controls all the financial books. He also opens all incoming mails comprising cash and cheques. Under these circumstances, discuss the malpractices that can be adopted by the cashier for both receipts and payments and what checks would you, as an auditor, adopt to locate such irregularities? 7
- (b) State the duties and responsibilities of an auditor mentioned in the Companies Act, 2013. 8
2. “The necessity of codes of Corporate Governance has been growingly felt all over the world in view of growing corporate scams involving swindling of public money.” – As an auditor, justify the relevance of the above statement in the context of present corporate practices and also discuss the role of an auditor in corporate governance. 9+6
3. State and explain the contradictions exist between the ethical practices and profit earning objective of a business unit. Assume yourself as a manager of an information technology company and explain in detail what code of ethics would you like to introduce in your company and why? 5+10
4. Discuss the provisions of section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility (CSR) and their relevance in the present situation. Also discuss the role of CSR on Corporate sustainability. 7+8

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