Reg. No.:				
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## G. VENKATASWAMY NAIDU COLLEGE (AUTONOMOUS), KOVILPATTI - 628 502.



## PG DEGREE END SEMESTER EXAMINATIONS - APRIL 2025.

(For those admitted in June 2023 and later)

## PROGRAMME AND BRANCH: M.COM.

SEM	CATEGORY	CGORY COMPONENT COURSE CODE		COURSE TITLE		
II	PART - III	CORE ELECTIVE - III	P23CO2E3B	AUDIT AND DUE DILIGENCE		

Date & Session: 30.04.2025/AN Time: 3 hours Maximum: 75 Marks

Course Outcome	Bloom's K-level	Q. No.	SECTION – A (10 X 1 = 10 Marks) Answer <u>ALL</u> Questions.
CO1	K1	1.	CSR stands for  a) Company Social Audit b) Corporate Social Responsibility c) Corporate security Responsibility d) Company Social Responsibility
CO1	K2	2.	provides a cost benefit analysis to suggest a strategic plan for the long term investment strategy.  a) takeover audit b) investment audit c) environment audit d) company audit
CO2	K1	3.	is the process of independent verification, examination of level of compliance of applicable Corporate Laws to a company.  a) company audit b) environment audit c) social aduit d) Secretarial Audit
CO2	K2	4.	The Companies Act of 2013, Sectionrequires certain companies to undergo a secretarial audit. a) 200 b) 202 c) 204 d) 206
CO3	K1	5.	requires an examination of financial records before entering into a proposed transaction with another party.  a) Due diligence b) Investigation c) Mergers d) Takeovers
CO3	K2	6.	The due diligence exercise is considered aswhich is essentially required to make an informed decision.  a) financial analysis b) SWOT analysis c) Fund analysis d) cash analysis
CO4	K1	7.	deals with the detail index of the fixed assets and its locations and information of asses in a company.  a) financial due diligence b) technical due diligence c) operational due diligence d) human due diligence
CO4	K2	8.	considers factors such as value creation opportunities, competitive position, and critical capabilities.  a) technical due diligence b) fund due diligence c) management due diligence d) strategic due diligence
CO5	K1	9.	Two or more companies combine to form a new entity is called  a) take overs b) mergers c) acquisitions d) absorption
CO5	K2	10.	Areport is a document that summarizes the findings of a research and analysis process.  a) due diligence b) auditor c) investor d) director

Course Outcome	Bloom's K-level	Q. No.	SECTION - B (5 X 5 = 25 Marks) Answer ALL Questions choosing either (a) or (b)
CO1	K2	11a.	Describe the scope of Corporate Governance Audit. (OR)
CO1	K2	11b.	Explain the implications of social Audit.
CO2	K2	12a.	Summarize the need for secretarial audit. (OR)
CO2	K2	12b.	Show the benefits of secretarial audit.
CO3	КЗ	13a.	Identify the objectives of due diligence for a company.  (OR)
CO3	КЗ	13b.	Apply some techniques of due diligence for IT sector.
CO4	КЗ	14a.	Sketch the operational due diligence needed for an organisation. (OR)
CO4	КЗ	14b.	Apply the importance of environmental due diligence for a manufacturing company.
CO5	K4	15a.	Analyse the importance of due diligence for take overs of a company.  (OR)
CO5	K4	15b.	Categorise the items to be included in due diligence reporting.

Course Outcome	Bloom's K-level	Q. No	SECTION - C (5 X 8 = 40 Marks) Answer ALL Questions choosing either (a) or (b)
CO1	K4	16a.	Analyse the objectives of Corporate social responsibility audit for a textile company.
			(OR)
CO1	K4	16b.	Examine the process and benefit of Labour Law Audit.
CO2	K5	17a.	Evaluate the SEBI (LO&DR) Regulation 2015. (OR)
CO2	K5	17b.	Assess the process of secretarial audit for a listed company.
CO3	K5	18a.	Evaluate the factors to be considered while conducting due diligence. (OR)
CO3	K5	18b.	Formulate the process of doing due diligence in an organisation.
CO4	K5	19a.	Develop a technical due diligence plan for software company.  (OR)
CO4	K5	19b.	Evaluate the plan for human resource due diligence for a export unit.
CO5	К6	20a.	Prepare the scheme of amalgamation for a two company with due diligence . <b>(OR)</b>
CO5	К6	20b.	Create a diligence report of your own company which is going for merger and acquisition.