****

Register Number:

DATE:

**ST. JOSEPH’S COLLEGE (AUTONOMOUS), BANGALORE-27**

**M.Com – IV SEMESTER**

**SEMESTER EXAMINATION: July 2022**

**(Examination conducted in April 2022)**

**MCO DEA 0420 - Advanced Corporate Reporting and Auditing**

**Time-2 ½ hrs Max Marks-70**

**This paper contains2 printed pages and four parts**

**SECTION A**

**Answer any TEN (10) of the following (10 \* 2 Marks = 20 Marks)**

1. What is Triple Bottom-Line Reporting?
2. What are the five forms of sustainability reporting?
3. What is transfer pricing?
4. What are the activities of CSR?
5. What is a CSR evaluation?
6. Define value added statement.
7. Define Audit Engagement.
8. What is Forensic Accounting?
9. What is audit evidence?
10. State the challenges in forensic audit.
11. Define CBCR Reporting.
12. What is Auditing SA 500?

**SECTION B**

**Answer any THREE (3) of the following (3 \* 5 Marks = 15 Marks)**

1. Explain the benefits of Triple bottom line implementation to the business world.
2. Write short notes on Economic value added and Market value added.
3. Explain the four stages of Audit in Business.
4. Explain the traits of fraudsters.
5. Explain the role of an auditor in performing forensic audit.

**SECTION C**

**Answer any TWO (2) of the following (2 \* 10 Marks = 20 Marks)**

1. Why GRI is most popular in countries? Explain the three series of GRI Standards.
2. Discuss the relevant of materiality and audit risk in Business.
3. Why HR Reporting is important in Business. Write short notes on HR Administrative report and compensation report.

**SECTION D**

**Compulsory Question (15 Marks)**

1. Discuss the types of frauds in Business. Explain the three components which, together, lead to fraudulent behaviour.

**--- END OF THE QUESTION PAPER----**