Register Number:

DATE:

**ST. JOSEPH’S UNIVERSITY, BANGALORE-27**

**M.COM–IV SEMESTER**

**SEMESTER EXAMINATION: APRIL 2024**

(Examination conducted in May/June 2024)

**MCODEA0420: ADVANCED CORPORATE REPORTING AND AUDITING**

**(For Current batch students only)**

Time- 2 hrs Max Marks-50

**This paper contains 2 printed pages and 3 parts**

**PART A**

**I Answer any two of the following (5 X 2 = 10 marks)**

1. Outline the key components and challenges associated with sustainable reporting.
2. Summarise the additional considerations in Initial Audit engagement.
3. Briefly explain the responsibilities of accounting investigators and auditors.

**PART B**

**II Answer any two of the following (2 x 15 = 30 marks)**

1. Elucidate the key elements typically included in a CSR report and explain the challenges organizations might encounter in producing comprehensive and meaningful CSR reports.
2. XYZ Bank, a prominent financial institution with a global presence, prided itself on its robust security protocols. However, in an increasingly interconnected world, no entity is immune to cyber threats. The breach originated from a sophisticated phishing attack, targeting employees with deceptive emails that appeared legitimate. Through these emails, hackers gained unauthorized access to the bank's internal network, exploiting vulnerabilities in outdated software and weak password practices.

Explain in detail different types of cyber frauds and traits and behaviours of fraudsters.

1. Write a note on:
2. Significance of Forensic Audit **(8 Marks)**
3. Tools for handling forensic audit **(7 Marks)**

**PART C**

**III. Answer the following** (**1 x 10 = 10 marks)**

1. Greentech Solutions is a renewable energy company that specializes in developing and implementing sustainable energy solutions for residential, commercial, and industrial clients. The company's mission is to promote environmental sustainability while generating positive social and economic impacts.

Explain the concept of the Triple Bottom Line (TBL) and its significance in sustainable business practices. Discuss each bottom-line component and provide examples of how companies can integrate them into their operations.

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