

**F-1400**

**Sub. Code**

**21MCS2C1**

**M.Com. (CS) DEGREE EXAMINATION, APRIL 2024**

**Second Semester**

**Corporate Secretaryship**

**SECRETARIAL AUDIT AND DUE DILIGENCE**

**(CBCS – 2021 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What does “secretarial audit” mean?
2. What is meant by audit report?
3. What does “due diligence” mean?
4. What does the term “financial due diligence” refer to?
5. What exactly is a search and status report?
6. What is document verification?
7. What is an audit of securities?
8. What exactly does “issuing shares” mean?
9. How does “fraud detection” work?
10. What does it mean by professional responsibilities?

**Part B**

(5 × 5 = 25)

Answer **all** the questions, choosing either (a) or (b).

11. (a) What are the objectives and need of Secretarial Audit?

Or

- (b) What are the various benefits of Secretarial Audit?

12. (a) Briefly explain the objectives and scope of Due diligence.

Or

- (b) What are the different stages of due diligence?

13. (a) Explain the purpose and objective of search and status report.

Or

- (b) What transactions need to be registered as charges?

14. (a) Explain the purpose and parameters of the securities audit.

Or

- (b) What regulations govern the issuance and transfer of securities?

15. (a) What are the characteristics of fraud?

Or

- (b) Compose a brief note on “duty to report fraud”.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Clearly describe the ICSI secretarial standards.
  17. Explain the various considerations that should be made when performing due diligence?
  18. Describe in detail the IPR laws' search report preparation process.
  19. Describe the investor guidance and remedial measures for the protection of investors.
  20. Briefly describe the method for reporting fraud.
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**F-1401**

**Sub. Code**

**21MCS2C2**

**M.Com. (CS) DEGREE EXAMINATION, APRIL 2024.**

**Second Semester**

**Corporate Secretaryship**

**DIRECT TAXES**

**(CBCS – 2021 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Who is a resident and a non-resident?
2. What are coparceners? How HUF is different from AOP?
3. What is indexed cost?
4. What are tax-free securities?
5. How commuted pension is taxable?
6. How income from horse-racing is adjusted for expenses and set-off?
7. Explain the medical insurance premium deduction from gross total income?
8. Who is an Assessing officer?
9. What is advance tax?
10. What is the role of CBDT in administering income tax?

**Part B**

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) X an American citizen came to India for the first time in 2020-21 and was in India as follows :

Previous years	Presence in India
2021-22	185 days
2020-21	15 days
2019-20	26 days

What his residential status for the 2023-24.

Or

- (b) Explain the admissibility and deduction of :
- (i) Leave encashment
  - (ii) Standard deduction

12. (a) Mr. Somu is working in a company at Madurai, gets Rs. 48,000 pm. as basic pay Rs. 10,000 as bonus, Rs. 30,000 as Travelling allowance (50% spent on business tour). He has paid professional tax of Rs. 2,500. He receives HRA of Rs. 10,000 p.m. (monthly rent paid 11,000). Calculate is income from salary if

- (i) he opts 115BAC
- (ii) if he does not opt 115BAC.

Or

- (b) Calculate the annual value of the property from the following information :

MRV = Rs. 60,000

FRV = 63,000

Standard Rent = 61,000

Actual Rent = Rs. 6,000 p.m. (unrealised rent is 2 months and there was 2 months vacancy)

In the above case, if the actual rent is Rs. 7,000 p.m. would it make any difference?

13. (a) The receipts and payments account of an accountant is submitted below :

Expenses	Rs.	Income	Rs.
To Office rent	42,000	By Audit fees	2,24,000
To Telephone Expenses	15,000	By Financial Consultancy services	98,000
To Electricity	4,200	By Dividend from Indian Companies	10,000
To Salary to staff	66,000	By Accountancy Work	24,000
To Donations	1,200		
To Gift given to relatives	9,600		
To Car expenses	21,000		
To subscription for Journals	2,500		
To Institute fees	1,200		
To Stipend to trainees	12,000		
To Net Income	1,81,300		
	<u>3,56,000</u>		<u>3,56,000</u>

- Depreciation of the car during the year Rs. 5,000.
- 50% of the car is used for personal use. Compute Income from profession.

Or

(b) Explain the deductions available in the calculation and taxability of capital gain.

14. (a) Mr. K a parliamentarian from Chennai. During the previous had the following incomes :

Salary as a member of parliament Rs. 50,000.

Daily allowance as M.P. Rs. 5,000.

Royalty from a coal mine Rs. 10,000 but he spent Rs. 1,000 for earning and collecting royalty income.

Dividend from a co-operative society Rs. 5,000 and he spent Rs. 50 for collecting such dividend.

Dividend from Indian company Rs. 5,000 and he spent Rs. 100 for collecting such dividend.

Net Amount received in connection with winnings from lottery 1,05,000. Cost of lottery tickets purchased Rs. 5,000.

He took a house on a rent of Rs. 5,000 p.a. but he has sublet 50% of it at Rs. 400 p.m.

Ground rent for land in Chennai Rs. 5,000.

Income from agricultural land in Srilanka Rs. 10,000.

Calculate the total income.

Or

(b) Explain the deductions available under section 80G in detail.

15. (a) What are the powers of Assessing officers?

Or

(b) Explain TDS in detail.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. From the following details available of Mr. Dany for the year ending 31.3.2023 (all amounts in Rs.)

- Salary received Rs. 71,800
- Income-tax deducted at source is 1,200
- Own contribution of R.P.F. deducted from salary 8000
- Dearness allowance 50% of salary.
- Employer's contribution to R.P.F. 8,000
- Interest on accumulated balance of R.P.F. @ 9.5%, 2,400

- He is provided with a free furnished quarter for residential purposes in Calcutta [Population above 25 lakhs] owned by his employer, the fair rent of which is at Rs. 4,000 p.m. Cost of furnishing is Rs. 45,000. Gardener's salary paid by employer is Rs. 3,000 p.a.
- He is provided with a car of 1.5 lit. of capacity by his employer for both personal and office use and expenses of chauffeur and on maintaining and running the car are borne by the employer.
- He has two insurance annual policies one on his own and other on the life of his wife for a policy value of Rs. 80,000 and Rs. 20,000 respectively. Annual premium paid by employer is 8,200 on his policy and the other 2,000 paid by him.
- Compute his salary income and Q.A. for deduction u/s 80C.

17. Calculate the gross total income of Mr. Sankar from the following particulars for the AY 2023-24.

	House-1 (Rs.)	House-2 (Rs.)
MRV	2,24,000	3,40,000
FRV	2,25,000	3,36,000
Std rent	2,20,000	2,40,000
Actual rent	Self occupied	36,000 p.m.
Vacancy	—	2 months
Municipal taxes	10%	10%



- (a) A loan of Rs. 10,00,000 @ 11% was borrowed on 1.8.2020 to construct the above houses and the house construction was completed on 1.6.2022. He applied the loan equally on the above houses. He started repaying the principal of Rs. 5,000 p.m. from 1.1.2023. He paid repairs on the house Rs. 15,000.
- (b) His business income (calculated) during the year was Rs. 6,50,000. The above business was run in one-half of his self-occupied house. However he claimed the rent of such premises to the tune of 10,000 p.m. and arrived at the above profit.
- (c) One of the furniture he owned at the business W.D.V. on 1.4.2022 was Rs. 25,000 and was sold for Rs. 35,000. The above income was included in the business income calculated
- (d) He has investment of (a tax-free security) 3,00,000 @ 12%, made on 1.8.2022. He obtained a loan of Rs. 2,00,000 @ 10% for making this investment.
18. Mr. X is a small businessman ; He gives you the following details drawn from his books of accounts for the year ending 31-3-2023. (all amounts in Rs.)
- Computed net for doubtful profit after charging the following 1,10,000.
- Provisions for doubtful debts 60,000.
- Own Your Telephone (O.Y.T.) Deposit 20,000.
- Advertisement expenses spent on a neon sign board given to a customer 10,000. Patents purchased for the year is 140,000.
- Amount spent for a new project estimated worth of Rs. 10,00,000, (Market survey expenses 12,000 and Feasibility report expenses 30,000 is spent on the project).

Cheques issued for purchases (Bearer) 40,000. Provision for depreciation 70000.

Loss by theft : A pretended customer stole goods worth of 14200 and money stolen from his house in the night by breaking the lock 12,800.

Income credited to P & L a/c were : Bank Interest 10,000, Interest on post office savings bank a/c 8,000, Sundry receipts 12,000.

Opening stock is valued at cost plus 10% basis where as closing stock is valued at cost minus 10% basis. Opening stock valued was Rs. 1,65,000 and closing stock was valued Rs. 1,80,000. Compute business income for the assessment year.

19. Mr. M owned a land located a Chennai-Bangalore high way which was acquired by NHAI in the financial year 2022-23 for Rs. 10 lac. The land had been purchased by him on 2.4.2001 for Rs. 10,000. The fair market value of the property on 1.4.2002 was 19000.

He has another piece of urban land located in Chennai, purchased in April 2007 for Rs. 25 lac was sold by him in February 2023 for Rs. 50 lac but the sale deed thereof was not registered till 31.3.2023. The possession was given to the buyer on 11.11.2022 and the sale deed was finally registered on 16.4.2023. The value adopted by the stamp valuation authorities was Rs. 38 lac.

Mr. M paid 2% of the sale consideration towards brokerage. He deposited Rs. 10 lac in capital gain deposit scheme of SBI on 20.11.2022 in order to avail exemption u/s 54F. CII for 2007-08 is 129. Calculate the capital gain taxable for the PY 2022-23.

20. Discuss the set off and carry forward provisions under various heads.

**F-1402**

**Sub. Code**

**21MCS2C3**

**M.Com. (CS) DEGREE EXAMINATION, APRIL 2024.**

**Second Semester**

**Corporate Secretaryship**

**COMPANY LAW AND SECRETARIAL PRACTICE -II**

**(CBCS – 2021 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Who is a resident director?
2. When a company is liable to spend on CSR?
3. What is quorum?
4. What are the types of resolutions?
5. What is the qualification to be a company auditor?
6. What are called books of accounts?
7. What is the role of NCLT on prevention of oppression?
8. What do you mean by variation of class rights?
9. Who is an official liquidator?
10. What is statement of affairs?

**Part B**

(5 × 5 = 25)

Answer **all** questions choosing either (a) or (b).

11. (a) How does CSR mechanism works in a company?

Or

- (b) Explain the importance of corporate governance in companies.

12. (a) What are statutory books? Give any five of such books and their contents.

Or

- (b) What are the rights of company Auditor?

13. (a) Explain the rules relating to proxy.

Or

- (b) What are the provisions relating notice of meeting?

14. (a) What are the consequences of a winding up order?

Or

- (b) Who are called contributories and their rights?

15. (a) Give any five items appearing on agenda for the meeting.

Or

- (b) Explain the principles of majority rule?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain powers and functions of the Board.
  17. Discuss the types of meetings.
  18. Discuss the role, powers and functions of Liquidator.
  19. What are the exceptions to the rule of majority?
  20. Explain the rules relating to appointment and removal of Auditors.
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**F-1403**

**Sub. Code**

**21MCS2C4**

**M.Com. (CS) DEGREE EXAMINATION, APRIL 2024**

**Second Semester**

**Corporate Secretaryship**

**ADVANCED COST AND MANAGEMENT ACCOUNTING**

**(CBCS – 2021 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define cost centre.
2. What is imputed cost?
3. State any two indirect expenses.
4. Define cash flow statement.
5. How will you treat abnormal loss in cost accounts?
6. Distinguish between fixed and variable cost.
7. What is flexible Budget?
8. What do you mean by funds lost from operations?
9. State two important uses in cash flow statement.
10. Define Process costing.

**Part B**

(5 × 5 = 25)

Answer **all** questions choosing either (a) or (b).

11. (a) Explain the importance of management accounting.

Or

- (b) Explain the nature of cost accounting.

12. (a) A factory produces a standard product. The following information is given from which you are required to prepare Cost Sheet for the year ending March 2019.

Raw material (Opening) 68,000

Raw material (Purchases) 56,000

Raw material (Closing) 40,000

Direct labour 95,000

Direct expenses 78,000

Factory overheads 40% of Direct labour

Office overheads 25% of Work Cost

Finished goods (Opening) 39,500

Finished goods (Closing) 44,000

Distribution expenses 62,400

Salesmen commission 20% of Distribution expenses

Profit is 20% on selling price

Or

- (b) Calculate funds from operations
- (i) Net profit during the year 5,00,000
  - (ii) Depreciation on fixed assets 60,000
  - (iii) Profit on sale of investments 28,000
  - (iv) Transfer to General reserve 18,000
  - (v) Increase in current assets 45,000
  - (vi) Decrease in current liabilities 70,000
  - (vii) Provision for tax made during the year 19,700.

13. (a) State the limitations of Management accounting.

Or

- (b) Draft the format of cash flow statement as per AS 3.

14. (a) In process A 200 units of raw materials were introduced at a cost of Rs.1,800. the other expenditure incurred by the process was Rs.650. Of the units introduced 15% are normally lost in the course of manufacture and them possess a scrap value of Rs.5 each. The output of process A was only 90 units. Prepare Process A A/c and Abnormal loss A/c.

Or

- (b) Prepare a fund flow statement from the following information:

- (i) Increase in working capital: 4,000
- (ii) Net profit of 10,750 before written-off goodwill
- (iii) Depreciation on fixed assets: 1,750
- (iv) Dividend paid: 3,500
- (v) Goodwill written-off: 5,000 out of profits
- (vi) \$5,000 in share capital was issued for cash
- (vii) Machinery purchased for 10,000



15. (a) State the accounting procedure to be followed in treatment of work in progress under process costing.

Or

- (b) State the accounting procedure to be followed in treatment of equivalent production under process costing.

**Part C** (3 × 10 = 30)

Answer any **three** questions.

16. The finished product of a factory pass through two processes: the entire material being placed in process at the beginning of the first process. From the following production and last data relating to the first process, work out the value of the closing inventory and the value of the materials transferred to the second process.

Process I	(Rs.)
Opening inventory	10,000
Material	27,500
Labour	50,000
Manufacturing Overheads	40,000
Opening inventory (25 per cent complete)	4,000
Put into Process	12,000
Transferred to II Process	10,000
Closing inventory (20 per cent completed)	5,000
Spoilage during process	1,000

17. XYZ Ltd. is engaged in process industry. During the month August 2000, 2000 Units were introduced in process 'X'. The normal loss was estimated at 5% of input. At the end of the month 1,400 units had been produced and transferred to process 'Y'. 460 units were incomplete and 140 units, after passing through fully the entire process had to be scrapped. The incomplete units had reached the following state of completion:

Materials 75% Completed

Labour 50% Completed

Overheads 50% completed

Following are the further information on the process 'X'

Cost of the 2000 units Rs.58,000

Additional Direct materials Rs.14,400

Direct Labour Rs.33,400

Direct Overheads Rs.16,700

Units scrapped realised Rs.10 each.

Prepare statement of equivalent production, statement of cost, statement of evaluation and process 'X' account.

18. Explain various classifications of Budget.
19. The selling expenses of a business for a particular budget period are

	Rs.
Sales offices salaries	4,000
Fixed expenses of sales office	3,000
Amount allocated for advertising	4,000
Fixed salaries and car allowances	12,000

Traveller's remuneration and commission 1% on sales effected.

Onward carriage estimated @ 5% on sales.

Agent's commission 7.5% on sales.

Prepare selling Overheads Budget for the following levels of sales for the period.

Rs.2,80,000 including agent's sales Rs.30,000

Rs.3,20,000 including agent's sales Rs.35,000

Rs.3,60,000 including agent's sales Rs.35,000.

20. Distinguish between funds flow and cash flow statement.

**F-1404**

**Sub. Code**

**21MCS2E1**

**M.Com. DEGREE EXAMINATION, APRIL 2024**

**Second Semester**

**Corporate Secretaryship**

**Elective – COMPUTERISED ACCOUNTING**

**(CBCS – 2021 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions

1. What is ERP-9 solution?
2. What are the drawbacks of manual accounting system?
3. How would you create company information?
4. What is horizontal button bar?
5. What is the meaning of voucher in Tally?
6. What is a default group in Tally?
7. State the features of F 11 in Tally.
8. What do you mean by stock groups?
9. What is a sub-group?
10. How will you create new groups in Tally?

**Part B**

(5 × 5 = 25)

Answer **all** questions choosing either (a) or (b).

11. (a) How Tally-ERP-9 is different from its earlier versions?

Or

- (b) Write a note on the manual accounting systems and its features.

12. (a) What are the features of Tally ERP-9?

Or

- (b) What are the components of Tally?

13. (a) Explain the types of vouchers.

Or

- (b) Explain the procedure for creation of ledgers in Tally.

14. (a) Write a note on inventory information.

Or

- (b) Explain the types of inventory vouchers.

15. (a) What are accounting reports?

Or

- (b) What do you mean by Reports under display?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the reports available in the gateway of Tally.
  17. Narrate the steps involved in creation of groups in Tally.
  18. Explain the importance and contents of product information bar.
  19. Describe the mechanism of enabling GST in tally and generation of GST reports.
  20. Explain about some of the popular accounting packages available in the market.
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**F-1405**

**Sub. Code**

**21MCS4C1**

**M.Com. (CS) DEGREE EXAMINATION, APRIL 2024**

**Fourth Semester**

**Corporate Secretaryship**

**DRAFTING AND CONVEYANCING**

**(CBCS – 2021 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Mention the aids to clarity.
2. What is testimonium?
3. What are called service agreements?
4. What is the importance of discharge orders?
5. What is hypothecation?
6. What do you mean by pledge?
7. What are patent contracts?
8. What is a writ petition?
9. What is revocable power of attorney?
10. What is special leave petition?

**Part B**

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) What are operative words? What are the considerations to be made in their usage?

Or

- (b) Explain briefly the principles of conveyancing.

12. (a) Draft an order of suspension.

Or

- (b) What are the basic requirements deeds of transfer?

13. (a) What are apprenticeship agreements and its contents?

Or

- (b) What are collaborative agreements and its importance?

14. (a) Draft a deed for pledge of movables.

Or

- (b) Explain the mortgage by deposit of title deeds.

15. (a) Explain important contents of an appeal petition.

Or

- (b) Explain the deed of power of attorney.



**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the general principles of drafting.
  17. Describe the importance agency contracts and its contents.
  18. Discuss the deeds of floating charge.
  19. Explain the Deeds of assignment of copyrights.
  20. Explain the essentials of applications to financial institutions.
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**F-1406**

**Sub. Code**

**21MCS4C2**

**M.Com. (CS) DEGREE EXAMINATION, APRIL 2024**

**Fourth Semester**

**Corporate Secretaryship**

**CORPORATE RESTRUCTURING**

**(CBCS – 2021 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define Merger.
2. What is vertical merger?
3. What is core competency?
4. What is Demerger?
5. What is internal reconstruction?
6. Define Notice?
7. Define Net present Value.
8. What is hostile takeover?
9. What is synergy?
10. What is Buyback of shares?

**Part B**

(5 × 5 = 25)

Answer **all** questions choosing either (a) or (b).

11. (a) It is said that 'corporate restructuring' always has motives, Elaborate on the 'financial motives' that are prevalent.

Or

- (b) Define creeping acquisition and evaluate the requirement of public announcement in above case as per Securities and Exchange Board of India (Substantial Acquisition of Securities and Takeover) Regulations, 2019.

12. (a) 'Buy-back strategy' is now a days being adopted by leading corporate bodies. Mention one case that has happened recently specifying the benefits of buy-back?

Or

- (b) Calculate Earning per share and Market price per share from the following data:

Earnings before Tax Rs. 9,40,000

Tax rate 30%

15% Preference share capital 2,00,000 (Rupees 100 each)

10% Debentures Rs. 1,00,000

Equity Share capital Rs, 9,00,000 (Rupees 100 each)

Price- Earning Ratio 18 times

13. (a) Is External Reconstruction superior to Internal Reconstruction?

Or

(b) Distinguish between corporate restructuring and financial restructuring.

14. (a) How could the rights of dissenting shareholders to a scheme of merger be resolved?

Or

(b) Give an account of (i) financial structure (ii) Alteration of capital procedures.

15. (a) Give an account of (i) Slump Sale (ii) principles of valuation of merger.

Or

(b) Between outbound merger and inbound merger, which one appears more beneficial to Corporate India.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Write short notes on

(a) Pooling of interest method

(b) Impact of compromise and arrangement

(c) Strategic alliance

17. Discuss the impact of Demerger and Reverse Merger in corporate undertaking.

18. Explain the various types of Mergers under corporate Restructuring.
  19. Give an account of (a) Swap (b) Exchange ratio (c) spin off.
  20. Draft the scheme of acquisition and valuation of business before and after merger of companies under companies Act, 2013.
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**F-1407**

**Sub. Code**

**21MCS4C3**

**M.Com (CS) DEGREE EXAMINATION, APRIL 2024**

**Fourth Semester**

**Corporate Secretaryship**

**GST AND CUSTOMS LAW**

**(CBCS – 2021 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions

1. What is dual GST system?
2. When GST registration is compulsory?
3. Who is an input service distributor?
4. What is meant by debit note?
5. Write a note on E cash ledger.
6. What is the time limit for payment of TDS?
7. State the period of retention of books of accounts.
8. What is self assessment?
9. What is customs duty?
10. What is meant by export in Customs Act?

**Part B**

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) What are the taxes subsumed under GST?

Or

- (b) Explain the benefits of dual GST system.

12. (a) What is meant by taxable supply? Explain.

Or

- (b) Explain the terms tax invoice and input tax credit.

13. (a) Write the GST provisions relating to filing of returns.

Or

- (b) Explain the different methods of GST.

14. (a) What is UTGST? State the important points of UTGST Act.

Or

- (b) What are the powers of inspection, search and arrest in GST regime? Explain.

15. (a) What is customs duty? What are the different methods of valuation of goods under customs Act?

Or

- (b) Write the provisions of offences and prosecution in Customs Act.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. What are indirect taxes? Discuss recent reforms in indirect taxation.
  17. Describe the provisions and procedure relating to registration of person under GST Act.
  18. Discuss the demand and recovery provisions of GST Act.
  19. Briefly explain the special features of GST (compensation to states) Act.
  20. What are the objectives of Customs Act? State the different types of Customs duty.
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**F-1408**

**Sub. Code**

**21MCS4E1**

**M.Com. (CS) DEGREE EXAMINATION, APRIL 2024**

**Fourth Semester**

**Corporate Secretaryship**

**Elective – CORPORATE SOCIAL RESPONSIBILITY**

**(CBCS – 2021 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. What is meant by corporate philanthropy?
2. What is corporate governance?
3. What is CSR Policy?
4. How much should a company spend for CSR activities?
5. Who are the members of a CSR Committee?
6. Mention the major stakeholders of CSR.
7. What is meant by CSR reporting?
8. What is implied by beneficiary monitoring?
9. What is the objective of CSR Audit?
10. Why National CSR award has been instituted?

**Part B**

(5 × 5 = 25)

Answer **all** the questions, choosing either (a) or (b).

11. (a) What are the basic principles of CSR? Explain.

Or

- (b) Give a note on the Stakeholder theory of CSR.

12. (a) List down the CSR activities of a listed Company.

Or

- (b) Explain the duties of CSR committee.

13. (a) Explain the provisions regarding preparation of CSR Report.

Or

- (b) How brand building is done through CSR? Explain.

14. (a) What are the tools normally adopted for internal monitoring of CSR?

Or

- (b) Give a note on Compliance monitoring of CSR.

15. (a) What are the benefits of CSR rating and awards? Explain.

Or

- (b) Give a note on the scope of CSR audit.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Examine the relationship between Corporate governance and CSR.
  17. Describe elaborately how CSR activities are implemented by companies.
  18. Elucidate the process of evaluation of CSR projects.
  19. Describe the process of financial monitoring.
  20. Discuss the issues involved in the CSR Audit process in detail.
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