72483/72582

Reg. No. | | | | | | | | |

IV Semester M.Com./M.Com (F.A./A.T/F.B) Degree

Examination, July/August - 2026

COMMERCE

Forensic Accounting and Auditing

(CBCS Scheme)

Paper : 4.2/4.4

Time : 3 Hours **Maximum Marks : 70**

SECTION - A

Answer any Seven questions out of Ten **(7×2=14)**

1. a) Give the meaning of Forensic Accounting

   b) State two roles of Forensic Accountant.

   c) Give two examples of Indian Corporate Frauds.

   d) What is Embezellment?

   e) Give two Advantages of whistle blowing mechanism.

   f) Give the meaning of Insider trading.

   g) What do you mean by Window dressing?

   h) Name two Indian Financial Fradusters.

   i) What is Generalized Audit Software?

   j) Expand CAAT.

SECTION - B

Answer any Four questions out of Six. **(4×5=20)**

2. Explain Fraud Cycle with Illustration.
3. Discuss the types of Cyber Frauds.
4. Explain the different Information gathering methods in fraud detection.
5. Write a short note on Profiling of Fraudsters.
6. Briefly explain Assessment factors in fraud Risk Assessment.
7. Differentiate between Audit & Forensic Audit.

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SECTION - C

Answer any Two questions out of Four. **(2×12=24)**

8. Explain Traits and Behaviour of fraudsters and Identify targets of frauds.

9. Enumerate on fraud risk prevention and methods of combating actual instances of fraud.

10. Discuss in detail the different types and methods of Investigation in Forensic Audit with tools such as CAATs, GAS and CST.

11. Bharath Co.ltd has the following Income statement, Balance sheet and cash flows,

    a) Calculate the relevant Ratios

    b) Identify the Red flags & Green flags

    c) Interpret the Red flags & Green flags.

Income statement

Particulars	**Amount**
Revenue	5000
COGS	3200
Operating Expenses	900
Depreciation	200
Interest	300
Net Profit	420

Balance sheet

Particulars	**Amount**
Current Assets	2400
Inventory	1200
Current Liability	1600
Total Debt	2000
Equity	2500
Cash flow	
Cash flow from operations	(-100)

SECTION - D

Answer the Question. **(1×12=12)**

12. In Detail, explain the timeline of the Satyam Computers case study & give policy suggestions to avoid such financial Frauds in India.