

STELLA MARIS COLLEGE (AUTONOMOUS) CHENNAI – 86
(For candidates admitted from the academic year 2023 – 2024 and thereafter)

B. COM DEGREE EXAMINATION, APRIL 2026
ACCOUNTING AND FINANCE
FOURTH SEMESTER

COURSE : MAJOR ELECTIVE
PAPER : FORENSIC AUDIT AND FRAUD DETECTION
SUBJECT CODE : 23AF/ME/FA45
TIME : 3 HOURS **MAX. MARKS: 100**

SECTION A			
Q. No.	Answer all the questions in not exceeding 50 words: (5 x 2 = 10)	CO	KL
1.	Define fraud as per the Companies Act, 2013.	CO1	K1
2.	What is cybercrime?	CO1	K1
3.	List four significant aspects of investigation methods.	CO1	K1
4.	Write a note on Ghost employees.	CO1	K1
5.	State any two objectives of a forensic audit.	CO1	K1
SECTION B			
Q. No.	Answer any four questions in not exceeding 150 words: (4 x 5 = 20)	CO	KL
6.	Differentiate between a traditional audit and a forensic audit.	CO1	K2
7.	Explain the different types of corporate fraud	CO1	K2
8.	Describe digital forensics and its importance.	CO1	K2
9.	Write a short note on Director's Responsibility.	CO1	K2
10.	Discuss the components of the Fraud Triangle.	CO1	K2
11.	State the provisions of the US Foreign Corrupt Practices Act.	CO1	K2
SECTION C			
Q. No.	Answer the following in not exceeding 500 words: (4 x 10 = 40)	CO	KL
12.	(a) What do you mean by Data Extraction? Discuss the concept with an example. OR (b) What do you mean by question in law and questions in fact? Discuss.	CO2	K3
13.	(a) Explain the steps involved in the investigation mechanism used in a forensic audit. OR (b) What are the provisions in Information Technology to prevent and regulate corporate fraud in India?	CO2	K3
14.	(a) Describe the modern-day scenario of fraud in business organisations. OR (b) Write a brief note on International Guidance on cyber forensics laws.	CO3	K4
15.	(a) Explain the concept of red flags and green flags in fraud detection. OR (b) Illustrate the application of Audit Fundamentals in practice.	CO3	K4

SECTION D			
Q. No.	Answer the questions in not exceeding 1000 words: (2 x 15 = 30)	CO	KL
16.	(a) Elaborate on the essential elements of fraud with a suitable example. OR (b) Explain the tools for handling a forensic audit.	CO4	K5
17.	(a) Design a comprehensive forensic audit plan to investigate a cyber fraud case in an automobile company, including tools, legal procedures, and reporting methods. OR (b) Evaluate the effectiveness of Indian laws in combating financial fraud.	CO5	K6
