

**DIRECTORATE OF DISTANCE EDUCATION
NALSAR UNIVERSITY OF LAW, HYDERABAD**

M.A. (Criminal Law & Forensic Science)

Academic Year: 2023-2024

Fourth Semester Examination (June, 2024)

Paper I – 2.4.10. Forensic Accounting

Duration of the Examination: 2 ½ hours

Total Marks: 70 marks

INSTRUCTIONS TO CANDIDATES

- a) Read the instructions carefully and adhere to the same.
 - b) Please mention your DDE ID No., date of the exam, name of the programme & subject on the Answer Sheet and the Additional Answer Sheets, if any.
 - c) The questions to be interpreted as given and no clarification can be sought from the Invigilator.
 - d) Clearly indicate the question numbers while answering them. Answers without question numbers / wrong question numbers will not be evaluated.
 - e) Write the answers clearly and neatly. Answers in illegible handwriting will not be taken into consideration.
 - f) Candidates are prohibited to carry phones or any other electronic devices, books, material etc. in the Examination Hall.
 - g) Copying is strictly prohibited and is considered as a serious academic misconduct and the University will take action as it deems fit.
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Long Essay Questions

- 1. (a) What is Forensic Accounting? Describe common types of Financial Frauds in detail. (15 marks)
(b) What are the red flags for detection of financial frauds? (10 marks)
- 2. (a) What are the various Legal Provisions in Indian Penal Code, 1860 and Companies Act, 2013 that are widely applicable in Forensic Accounting? (15 marks)
(b) What are the various forensic audit procedures? (10 marks)
- 3. (a) Major category of Industries involved in financial frauds. (10 marks)
(b) Prevention of Money Laundering Act, 2002. (10 marks)
