Total No. of Questions : 4]

SEAT No. :

PE5615

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FAFD 202 -T : FORENSIC ACCOUNTING AND FRAUD DETECTION - I

(NEP 2024 Credit Pattern) (Semester-III)

Time : 2 Hours] *[Max. Marks : 35*

Instructions to the candidates:

1) ***Question No. 1 is compulsory.***
2) ***Attempt any two questions from questions No.2 to 4.***
3) ***Figures to the right indicate full marks.***

Q1) Fill in the Blanks (any 5). **[5]**

a) Stakeholders in a forensic engagement may include:
   i) Regulators
   ii) Law enforcement agencies
   iii) Company management and shareholders
   iv) Allof the above

b) FAIS stands for _____ .
   i) Financial Accounting Information System
   ii) Forensic Accounting and Investigation Standards
   iii) Fraud and Audit Investigation Section
   iv) Financial Analysis and Investigation System

c) FAIS-200 Series is categorised as _____ .
   i) Standards on Key Concepts
   ii) Standards on Engagement Management
   iii) Standards on Reporting
   iv) Standards on Quality Control

d) _____fraud refers to the misuse or theft of intellectual property such as patents, trademarks, or copyrights.
   i) Investment
   ii) IPR
   iii) Identity
   iv) Insider

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e) _____ fraud occurs when employees misuse their position for personal gain against the interests of their organization.

i) Occupational

ii) Institutional

iii) Managerial

iv) Capital

f) Which is/are measure/s to prevent cyber fraud _____.

i) Strong and unique password

ii) Use of Antivirus

iii) Secure Wi-Fi and VPN Use

iv) All of the above

Q2) What do mean by Forensic and Forensic Accounting? Explain Key elements of Forensic and Investigation. **[15]**

Q3) Explain nature of 'Cyber Crime/Fraud'? Explain different types of crime crimes with examples. **[15]**

Q4) Write Short Notes on (Any 3). **[15]**

a) FAIS 320- Evidence and Documentation

b) Fraud Triangle

c) Insurance Fraud

d) Process of Forensic Investigation

e) Banking Fraud

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