

(i) Printed Pages: 2 Roll No. ....

(ii) Questions : 14 Sub. Code : 

0	8	2	5
---	---	---	---

Exam. Code : 

0	0	1	4
---	---	---	---

**Bachelor of Commerce 4<sup>th</sup> Semester**

**1059**

**AUDITING & SECRETARIAL PRACTICE**

**Paper : BCM-403**

**Time Allowed : Three Hours] [Maximum Marks : 80**

**Note :—** Attempt **four** short answer type questions from Section-A.  
Each question will carry **5** marks. Attempt **two** questions  
each from Section-B and Section-C respectively. Each  
question will carry **15** marks.

**SECTION—A**

1. “A good audit programme should be flexible.” Comment.
2. Distinguish between internal audit and external audit.
3. Liability of an auditor for misfeasance.
4. Differentiate between motions and resolutions.
5. Explain the term less space minutes.
6. Explain proxy and quorum.

## **SECTION—B**

7. “An auditor is a watch-dog and not a blood hound.” Discuss.
8. What do you mean by verification ? Distinguish between the terms vouching, verification and valuation. And explain the objectives of verification.
9. State the provision of Companies Act, 2013 regarding the rights and duties of the auditor.
10. What are the contents and format of an Auditor’s report ? Also, distinguish between qualified and clean report.

## **SECTION—C**

11. Define the term “Company Secretary”. State how one may be appointed as secretary of a company and the qualification he must possess.
12. Give legal provisions relating to the annual general meeting of a company.
13. What are the various kinds of meetings that can be held by a company, and also explain the requisites of a valid general meeting ?
14. Explain the different types of resolutions that can be passed at a meeting of a company and the circumstances necessitating them.