

(i) Printed Pages : 2 Roll No.

(ii) Questions : 9

Sub. Code :

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Exam. Code :

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**Bachelor of Commerce 4th Semester
(2053)**

AUDITING & SECRETARIAL PRACTICE

Paper : BCM-403

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt **FOUR** short answer type questions from Section-A. Attempt **TWO** questions each from Section-B and Section-C respectively.

SECTION—A

1. Attempt any **four** of the following :

(a) Verification vs Vouching

(b) Secretarial Audit

(c) Conduct of e-voting

(d) What is audit program ? Draw an audit program for cash transactions.

(e) Write note on-Audit note book

(f) What do you understand by Proxy ?

4×5=20

SECTION—B

2. "The main purpose of auditing is detection and preventions of errors and frauds." Comment.
3. What do you mean by internal checks ? Suggest a suitable system of internal check for recording cash receipts and payments.
4. What do you mean by Auditor's Report ? Explain its contents. Draft a Qualified Auditor's Report of a company not having branches.
5. What are the precautions to be taken while vouching Cash transactions ? 2×15=30

SECTION—C

6. Discuss the statutory and contractual liabilities of a Company Secretary.
7. What is annual general meeting of a company ? Discuss duties of a Company Secretary in convening this meeting. What are his duties after the conclusion of the meeting ?
8. What are the essentials of the minutes ? As the secretary of a company write out the minutes of the meetings.
9. Explain the different types of resolutions that can be passed at a meeting of a company and the circumstances necessitating them. 2×15=30