

7/5/2024 (Exoni)

(i) Printed Pages : 2

Roll No. ....

(ii) Questions : 9

Sub. Code : 

0	8	2	5
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Exam. Code : 

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

**(2054)**

**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 Sections B and C respectively.

**SECTION—A**

1. Attempt any *four* of the following :

- (a) Explain the limitations of Auditing.
- (b) What is passing of resolution by Postal Ballot ?
- (c) Write a note on “Routine Checking and Test Checking”.
- (d) Explain the difference between Internal Check and Internal Audit.
- (e) Give legal provisions relating to the annual general meeting of a company.
- (f) Write a note on Audit Note Book.

4×5=20

## SECTION—B

2. What do you mean by Auditor's Report ? How Qualified report of company with and without branches be drafted ?
  3. What are the general duties and powers of an Investigator ? Discuss Investigator's Report under Section 223.
  4. "Vouching is the backbone of Auditing". Explain various points that should be taken into consideration while adopting techniques of vouching.
  5. Discuss the rights and duties of an auditor with the help of relevant case law.
- $2 \times 15 = 30$

## SECTION—C

6. (a) Explain statutory liabilities of Company Secretary.  
(b) What is point of order ? How can it be raised ?
7. (a) Define OPC. Discuss the procedure of formation of OPC.  
(b) Explain different types of resolutions that can be passed in Company Meetings.
8. Discuss the Statutory provisions regarding the maintenance of the minutes of Company Meeting.
9. How is the agenda of Board Meeting prepared ? What are the usual items found in the agenda of a Board Meeting ?

$2 \times 15 = 30$