

(i) Printed Pages: 2

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(ii) Questions : 14

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**Bachelor of Commerce 4th Semester**

**(2042)**

**AUDITING & SECETARIAL 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. Each question in Section A carries **5** marks and each question in Sections B and C carries **15** marks.

**SECTION—A**

- I. Distinguish between Investigation and Auditing.
- II. Distinguish between Continuous Audit and Periodic Audit.
- III. Explain briefly about internal check system.
- IV. Write a brief note on secretarial audit.
- V. Differentiate between Motions and Amendments.
- VI. Write a short note on Audit Committee.



## **SECTION—B**

- VII. What do you mean by auditing ? Discuss its objectives and advantages.
- VIII. What do you understand by 'Internal Control' ? Differentiate between 'Internal Check' and 'Internal Audit'.
- IX. Explain audit report and give in detail the kinds of auditor's reports.
- X. How are the auditors of a Joint Stock Company appointed and removed ? Discuss in the light of provisions given under Companies Act, 2013.

## **SECTION—C**

- XI. Discuss duties and responsibilities of a Company Secretary.
- XII. What are various kinds of meetings that can be held by a company ? Explain the requisites of a valid meeting.
- XIII. As a company secretary draft a suitable notice and agenda for the Annual General Meeting of a company.
- XIV. Define the term 'less space minutes'. Explain in detail the statutory provisions regarding the keeping of the minutes of company meetings.