

2071
Bachelor of Commerce
Fourth Semester
BCM-403: Auditing and Secretarial Practice

Time allowed: 3 Hours

Max. Marks: 80

NOTE: Attempt four short answer type questions from Section–A. Attempt two questions each from Section B and C respectively.

x-x-x

Section – A

- I. Attempt any four of the following:-
- a) Define Auditing .What are its Objectives?
 - b) What is an audit program? Draw an audit program for cash transactions.
 - c) Distinguish between Qualified and Clean Audit Report.
 - d) Write the functions of company secretary in a Company.
 - e) Explain "QUORAM" with respect to company meetings.
 - f) Write a short note on Audit Committee. (4x5)

Section - B

- II. "The main purpose of auditing is detection and prevention of fraud". Comment. (15)
- III. What are different kinds of audit? Give the merits and demerits of each. (15)
- IV. Write note on:-
- a) Internal Check
 - b) Internal Audit
 - c) Internal Control (3x5)
- V. How the auditors of a Joint Stock Company appointed and removed. Discuss in the light of provisions given under Companies Act 2013. (15)

Section - C

- VI. Define Company Secretary. Discuss the position and role of a Company Secretary. (15)

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(2)

- VII. What are various kinds of meetings that can be held by a company? Explain the requisites of a valid meeting. (15)
- VIII. Explain the difference between a special resolution and a resolution requiring special notice. For what purpose is a special resolution required? (15)
- IX. Define the term 'less space minutes'. Explain in detail the statutory provisions regarding the keeping of the minutes of company meetings. (15)

x-x-x