

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

(ii) Questions : 9

Sub. Code : 

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Exam. Code : 

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