

(i) Printed Pages: 2]

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(ii) Questions : 14]

Sub. Code : 

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**Bachelor of Commerce 4th Semester  
Examination**

**1047**

**AUDITING & SECRETARIAL PRACTICE**

**Paper : BCM-403**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Note :-** There are three Sections A, B and C. Attempt any *four* questions from Section A, each carrying 5 marks. Attempt any *two* questions each from Section B and C, carrying 15 marks.

**Section-A**

1. Briefly state the advantages of Audit.
2. Distinguish between investigation and auditing.
3. State the objectives of vouching.
4. Motion vs. Amendment.
5. What is meant by quorum ?
6. Conduct of e-voting.

**N-562**

( 1 )

**Turn Over**

### **Section-B**

7. What do you understand by 'Internal Control' ? Differentiate between 'Internal Check' and 'Internal Audit'.
8. What are the provisions of Companies Act regarding qualification, disqualifications and removal of auditors ?
9. What are the duties of an auditor regarding the valuation of 'Goodwill' and 'Investments' ?
10. What do you mean by Auditor's Report ? Discuss the various kinds of Auditor's reports.

### **Section-C**

11. Define company secretary. Discuss the position and role of a company secretary.
12. Define 'Annual General Meeting' of a company. What are the duties of the company secretary regarding holding of this meeting ?
13. Discuss the different classes of resolutions which may be passed by a company.
14. Define the term 'Minutes'. Discuss the various provisions regarding keeping of minutes.

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