

30/04/2025 (Evening)

(i) Printed Pages: 2

Roll No.

(ii) Questions : 14 Sub. Code :

1	7	8	2	5
---	---	---	---	---

Exam. Code :

0	0	1	4
---	---	---	---

**Bachelor of Commerce 4th Semester
(2055)**

AUDITING AND SECRETARIAL PRACTICE

Paper : BCM-403

Time Allowed : Three Hours]

[Maximum Marks : 80

SECTION—A

(Attempt any **FOUR** questions. Each question carries **5** marks.)

1. Define Auditing and explain its objectives.
 2. What is the difference between Audit and Investigation ?
 3. Explain Vouching and its significance in Auditing.
 4. What are the qualifications and disqualifications of a Company Auditor ?
 5. Define Internal Check and Internal Control. How are they different ?
 6. What is the role of a Company Secretary in company meetings ?
- 4×5=20

SECTION—B

(Attempt any **TWO** questions. Each question carries **15** marks.)

7. Explain the classification, advantages and limitations of an Audit.

8. What do you mean by Audit Evidence ? Discuss its types and importance.
9. Define Auditor's Report. Explain its contents and the key provisions under CARO (Company Auditor's Report Order).
10. What precautions should be taken while vouching cash and trading transactions ? 2×15=30

SECTION—C

(Attempt any **TWO** questions. Each question carries **15** marks.)

11. Discuss the statutory and contractual liabilities of a Company Secretary.
12. Explain Annual General Meeting (AGM) and Extra-Ordinary General Meeting (EGM). What are the duties of a Company Secretary in these meetings ?
13. What are the types of resolutions passed in company meetings ? Explain with examples.
14. Draft the Minutes of a Board Meeting held to approve the annual financial statements. 2×15=30