

(i) Printed Pages : 2

Roll No.

(ii) Questions : 14 Sub. Code :

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Exam. Code :

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**Bachelor of Commerce (FYUP) 4th Semester
(2056)**

AUDITING & SECRETARIAL PRACTICE

Paper : NBCM402

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt any **four** short answer type questions from Section - A. Each question in this section carries **5** marks. Attempt any **two** essay type questions each from Section - B and C respectively. Each question in these sections carries **15** marks.

SECTION-A

1. Distinguish between auditing and investigation.
2. What are the types of audit evidence?
3. Explain the elements of internal control.
4. Explain duties of a company secretary.
5. Who is a company secretary in practice?
6. What are the essentials of a valid motion?

SECTION-B

7. "An auditor is a watch-dog and not a blood-hound." Discuss.
8. How are the auditors of a joint stock company appointed and removed? Discuss in the light of provisions given under Companies Act.
9. How would an auditor proceed to vouch credit purchase and purchase returns?
10. What is audit report? Give in detail the kinds of auditor's reports. Also give a specimen of clean report.

SECTION-C

11. Define company secretary. Discuss the position and role of a company secretary.
12. 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?
13. Distinguish between a special resolution and an ordinary resolution.
14. What points should be borne in mind by the secretary while writing the minutes? Draft the minutes of a board meeting of a company.