

**SD COLLEGE HOSHIARPUR**  
**DEPARTMENT OF MANAGEMENT**  
**LECTURE PLAN**

Class	<b>Bcom(IVSem)</b>
Subject name and code	BCM403: Auditing and secretarial practice.
Max. Marks and duration of exam.	100 (Theory:80, Internal Assessment:20) and 3 hours
Duration of lecture	45 minutes per day
No. of lectures delivered per week	6 lectures
Submitted by	Ms Manjit Kaur, PG Department of Commerce

**Course Objective:** :The objective of the paper is to help the students in understanding concepts and issues in auditing and secretarial practice.

**UNIT-I**

<b>Topics</b>	<b>Content</b>	<b>Methods and Techniques</b>	<b>Resource and links</b>
<b>AUDITING , VOUCHING, VALUATION OF ASSETS AND LIABILITIES:</b>	Auditing: Introduction, Meaning, Objectives, Basic Principles, Classifications, Advantages and Limitations of Audit. Investigation, Difference between Audit and Investigation: Audit Program, Audit Evidence, Internal Control, Internal Check and Internal Audit. Features - Examining Vouchers - Vouching of Cash book Vouching - Definition Vouching of Trading Transactions. Verification and Valuation of Assets & Liabilities Company Auditor - Qualifications and Removal, Remuneration, Rights, Duties and Liabilities, Disqualifications - Appointment. Auditor's	Class room teaching with example  PowerPoint Presentations  Case studies Google class	BN tondon, Principles of auditing, S Chand and Co. Gupta, kamal, contemporary Auditing.

	Report - Contents and Types. Company Auditor Report Order (CARO).		
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## Unit -II

Topics	Content	Methods and Techniques	Resource and links
<b>SECRETARIAL PRACTICE:</b>	Definition of company secretary , Qualification of company secretary, appointment, Dismissal,Duties and liabilitiesfor offenses of company secretaries. Position and role of company secretaries , company secretary in Practice. Procedure for statutory meeting and its fare under New companies act 2013, annual general meeting ,extra ordinary general meeting ,director ,board and committee meetings . Meaning and types of Motions and resolution , minutes ,role of company secretary before , during and after meetings .	Class room teaching with example  PowerPoint Presentations  Case studies Google class	

### QUESTION BANK

#### SHORT QUESTIONS

1. What is the meaning of auditing?
2. Explain interim audit?
3. Motion vs Amendment?
4. Accounting vs Auditing?
5. State the objectives of vouching?
6. Prevention of Errors and Frauds?

#### LONG QUESTIONS

1. An Auditor is a watch dog and not a bloodhound . Discuss?
2. Discuss the duties and responsibilities of company secretary?
3. What do you mean by Auditor's Report ? Discuss the various kinds of Auditor's reports?
4. Explain the terms' Internal control 'Internal check 'and' Internal audit?
5. Define Annual general meeting of a company. What are the duties of the company secretary ?
6. Write a note on various classes of audits ?

