

JMS COLLEGE, MUNGER, BIHAR
(MUNGER UNIVERSITY)
Department of Commerce

B.Com Part-I , AUDITING
Multiple Choice Questions (MCQs)

1. An auditor in a casual vacancy is appointed by the
 - a) Board of Directors
 - b) Shareholders
 - c) Central Government
 - d) Company Law board

2. If an auditor is not appointed at annual general meeting, he is appointed by the
 - a) The Central Government
 - b) Board of Directors
 - c) Shareholders
 - d) Company Law board

3. A vacancy caused by resignation of the auditor is filled by
 - a) Board of Directors
 - b) At the general meeting of shareholders
 - c) By the Central Government
 - d) By the Company Law board

4. A special auditor is appointed by the
 - a) Shareholders
 - b) Board of Directors
 - c) Central Government

d) C & A – G

5. A government Co. auditor may be appointed by the

a) C & A – G

b) Shareholders

c) Central Government

d) None of the above

6. A company auditor can be removed before expiry of his term by

a) Shareholders

b) Board of Directors

c) Central Government

d) State Government

7. Remuneration of a company auditor is fixed by the

a) Shareholders

b) Board of Directors

c) Central Government

d) Appointing authority

8. A company auditor, in general has to submit his report to

a) Shareholders

b) Board of Directors

c) Central Government

d) C & A – G

9. An auditor of Government company has to submit his report to the

- a) Shareholders
- b) Central Government
- c) C & A – G
- d) Ministry concerned

10. Internal auditor has to submit report to

- a) Shareholders
- b) Government
- c) Company Law board
- d) None of the above

ANSWERS

1. (a)	2. (a)	3. (b)	4. (c)	5. (a)	6. (a)	7. (d)	8. (a)	9. (b)
10. (d)	--	--	--	--	--	--	--	--

Note : Dear students, for any doubt or clarification, send your query at madhulika.kvs@gmail.com