

**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

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#### 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](mailto:madhulika.kvs@gmail.com)