

St. Mira's College for Girls, Pune
(Autonomous-Affiliated to Savitribai Phule Pune University)
B.Com.
Subject: AUDITING AND TAXATION (C51703)
Semester: V
Year: 2018_19

Skill Building: Audit of Companies, Presentation (Entire Paper)
Employability: Tax Calculation for Individuals and Filing of Return (Entire Paper)

Flexi Text on Auditing

St. Mira's College for Girls
Sub.: Auditing and Taxation
TYBCom. Div.: B

Date: 9/7/19 Marks: 10

SET 'D'

Flexi I

Roll No. 4431

2 X 5 = 10 Marks

Q1. Write Short note on any Two :

- a) Rights of an Auditor
- b) Professional conducts and ethics of an auditor
- c) Remuneration of an Auditor
- d) Disqualifications of an Auditor
- e) Removal of an Auditor before the expiry of the term


A1. According to Sec 14 (1) of the New Companies Act 2013, an a person is eligible for being an auditor only if he is an Chartered Accountant within the meaning of Chartered Accountants Act 1949 and should have a certificate in practice.

The following are the rights of an Auditor.

- ① Right to inspect the books of Accounts
He has the right and access to all the accounts of




Principal Incharge
St. Mira's College for Girls


(Deepjyoti Magumde)
(Subject Teacher).