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 Branch — B.B.A III<sup>rd</sup> year VI<sup>th</sup> sem.  
 Subject — Auditing  
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### Section. A

Q.1 What are duties of a Company auditor?

### Company Auditor

Duties of a company auditor.  
 The Companies Act, 1956. Section 165 to 165 : Duty to certify to give report to statutory report.

### Duties of Company Auditor

well Explained

1

Enquiry  
Liability  
Shares  
business

Ed

2

Whether he  
information  
concerned  
statements  
his  
Accounts

Ed

3

On the  
at year

well duties in following are explained in the below:-

### Duty to enquire

Enquiry on loans & advance, transfers, transactions in book entries, assets & liability of the company, regarding shares & debentures & personnel / business expenses.

### Duty to state the following in the audit report

Whether he has obtained all the enquired information and explanation from the concerned staff. previous year financial statements, observations and his opinion on books of Accounts.

### Duty to make report

On financial position of the company at the end of the financial year. report on balance sheet and P/L Account.