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## NKUHLU DEPARTMENT OF ACCOUNTING

### AUDITING AND GOVERNANCE 2A – 2014

### FINAL ASSESSMENT – JUNE 2014

**ASSESSOR:** MRS J TIMM                      **MODERATORS:** PROF L HANNER-WELDON &  
MRS T NTISANA

**TIME:** 3 HOURS                      **MARKS:** 150

#### INSTRUCTIONS:

1. This paper consists of **4 questions on 9 pages**. If your paper does not contain all the questions, please put up your hand so that a replacement paper can be handed to you.
2. Answer **all** the questions.
3. Allocate your time wisely.
4. Delete **all** (even single open lines) open spaces on your answer sheets with pen. Pages on your answer sheets that contain open spaces will be marked as such and those pages will not be eligible for a remark.
5. No Tippex or pencil may be used on your answer sheets. Pages on your answer sheets that contain pencil or Tippex will be marked as such and will not be eligible for a remark.
6. All the examination regulations of the UFH and the policy document for students of the Department of Auditing will apply during this assessment.
7. The neatness, disclosure and presentation of your answers will be taken into account when marking your paper.
8. Read questions carefully, if you need to provide explanations you should always use full sentences, refrain from simply naming facts.

| Question   | Topic                        | Marks      |
|------------|------------------------------|------------|
| 1 – Part A | Ethics                       | 20         |
| 1 – Part B | Introduction to Auditing     | 10         |
| 1 – Part C | Introduction to Auditing     | 8          |
| 1 – Part D | Corporate Governance         | 12         |
| 2          | Auditing Profession Act      | 20         |
| 3          | Code of Professional Conduct | 50         |
| 4          | Corporate Governance         | 30         |
|            | <b>TOTAL</b>                 | <b>150</b> |

# Accounting Memoruidum For June Exam 2014

**J Dewey**



## **Accounting Memorandum For June Exam 2014:**

Wiley CPAexcel Exam Review 2014 Study Guide O. Ray Whittington, 2013-11-08 Everything today's CPA candidates need to pass the CPA Exam Published annually this Financial Accounting and Reporting volume of the comprehensive four volume paperback reviews all current AICPA content requirements in business environment and concepts Many of the questions are taken directly from previous CPA exams With 2 800 multiple choice questions in all four volumes these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Its unique modular format helps you zero in on those areas that need more attention and organize your study program Complete sample exam The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in business environment and concepts Unique modular format helps candidates zero in on areas that need work organize their study program and concentrate their efforts Comprehensive questions over 2 800 multiple choice questions and their solutions in the four volumes Guidelines pointers and tips show how to build knowledge in a logical and reinforcing way Other titles by Whittington Audit Sampling An Introduction Fifth Edition Wiley CPA Exam Review 2014 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work Wiley CPAexcel Exam Review Spring 2014 Study Guide O. Ray Whittington, 2014-06-02 The world's most effective CPA exam prep system Financial Accounting and Reporting module Wiley CPAexcel Exam Review is the world's most trusted study guide for the Certified Public Accountant's exam complete comprehensive and updated to align with the latest exam content With 2 800 practice questions and solutions across four volumes the unique modular format helps you organize your study program zeroing in on areas that need work This volume Financial Accounting and Reporting contains all current AICPA content requirements providing total coverage of this section of the exam You'll get detailed outlines and study tips simulation and multiple choice questions and skill building problems that have made this guide the most effective CPA prep system for over thirty years The uniform CPA exam is updated annually to include new laws regulations and guidelines so it's important that your study guide be up to date as well Wiley CPAexcel Exam Review is updated annually to reflect the latest version of the exam and is the number one bestselling CPA study guide in the world because it provides full comprehensive coverage of all exam content and more practice questions than any other guide many of which are taken directly from past exams The unique format allows you to Identify target and master problem areas section by section Learn how to logically build your knowledge stores for better recall Practice with thousands of sample questions taken from past exams Review all exam content including the newest guidelines and regulations No one wants surprises on exam day and thorough preparation is the key to successful performance Whether you're embarking on a new study program or just need a quick refresher before the exam Wiley CPAexcel Exam Review is proven to be the most current complete comprehensive prep you can get **Wiley**

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**Question Commerce - Financial Accounting** Dheeraj Kumar Singh, Useful for all Commerce competitive examination where Objective Questions are asked like College Lecturer Assistant Professor UGC NET JRF Commerce SET Commerce Phd Entrance Accounts Officers PGT Commerce M Com Entrance etc *Accounting and Auditing Research* Thomas R. Weirich, Thomas C. Pearson, Natalie Tatiana Churyk, 2020-09-29 Accounting and Auditing Research 10th Edition prepares students and early stage practitioners to use well established research solutions in a broad range of practical applications from financial accounting and tax planning to investigating fraud and auditing various business problems Emphasizing real world skills development this fully updated textbook covers the current tools techniques and best practices in applied professional research and analysis The authors provide comprehensive yet accessible coverage of the entire research process explaining how to utilize major research databases and audit software packages in a clear and systematic manner The tenth edition features carefully revised content designed to enhance effectiveness increase readability and strengthen learning and retention The book's classroom proven pedagogy features expert tips for performing common research tasks sidebar boxes that summarize and expand upon key concepts and a variety of end of chapter exercises that reinforce the material and develop readers skills **Wiley CIAexcel Exam Review 2014 Focus Notes** S. Rao Vallabhaneni, 2014-05-08 Drive home

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**Education** Thomas G. Calderon, 2018-12-14 Advances in Accounting Education is a refereed academic research publication

whose purpose is to help meet the needs of faculty members interested in ways to improve accounting classroom instruction at the college and university level      **PGT Commerce Chapter-wise Question Bank - Unit 1: Financial Accounting**

Dheeraj Kumar Singh ,      *Accounting and Auditing Research and Databases* Thomas R. Weirich,Natalie Tatiana Churyk,Thomas C. Pearson,2012-10-09 The easy to use do it yourself desk accounting and auditing research database FASB s online GAAP Codification system The convergence of U S GAAP and International Financial Reporting Standards EDGAR filing and research system RIA Checkpoint and CCH Accounting professionals and practitioners need to understand these research databases to reach solutions and achieve maximum results for the organization Highlighting each pertinent database Accounting and Auditing Research Databases shows you how to conduct research using a host of databases including RIA CCH AICPA s Online Library FASB Codification GARS and eIFRS Highlights each specific database Step by step guidance to research resources Explains how to conduct research using databases including AICPA s Online Library FASB Codification and eIFRS Enables you to understand accounting and auditing research to reach solutions Accounting and Auditing Research Databases A Practitioner s Desk Reference focuses on the practical aspects of professional accounting and auditing research with step by step guidance to research resources to provide you with the skills you need to improve within your organization      **Advances in Accounting Education** Dorothy Feldmann,Timothy J. Rupert,2014-06-04 Advances in Accounting Education Teaching and Curriculum Innovations investigates how teaching methods or curricula programs in accounting can be improved Volume 15 includes papers examining communication apprehension self directed learning in managerial accounting courses and a section on integrating accounting with other business disciplines

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