

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:

- 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.
- Answer all the questions.
- Allocate your time wisely.
- 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.
- 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.
- All the examination regulations of the UFH and the policy document for students of the Department of Auditing will apply during this assessment.
- The neatness, disclosure and presentation of your answers will be taken into account when marking your paper.
- 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	
	TOTAL	150	

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Table of Contents Accounting Memoruidum For June Exam 2014

- 1. Understanding the eBook Accounting Memoruidum For June Exam 2014
 - The Rise of Digital Reading Accounting Memoruidum For June Exam 2014
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Accounting Memoruidum For June Exam 2014
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Memoruidum For June Exam 2014
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Accounting Memoruidum For June Exam 2014
 - Personalized Recommendations
 - Accounting Memoruidum For June Exam 2014 User Reviews and Ratings
 - Accounting Memoruidum For June Exam 2014 and Bestseller Lists

- 5. Accessing Accounting Memoruidum For June Exam 2014 Free and Paid eBooks
 - Accounting Memoruidum For June Exam 2014 Public Domain eBooks
 - Accounting Memoruidum For June Exam 2014 eBook Subscription Services
 - Accounting Memoruidum For June Exam 2014 Budget-Friendly Options
- 6. Navigating Accounting Memoruidum For June Exam 2014 eBook Formats
 - o ePub, PDF, MOBI, and More
 - Accounting Memoruidum For June Exam 2014 Compatibility with Devices
 - Accounting Memoruidum For June Exam 2014 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Memoruidum For June Exam 2014
 - Highlighting and Note-Taking Accounting Memoruidum For June Exam 2014
 - Interactive Elements Accounting Memoruidum For June Exam 2014
- 8. Staying Engaged with Accounting Memoruidum For June Exam 2014
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - \circ Following Authors and Publishers Accounting Memoruidum For June Exam 2014
- 9. Balancing eBooks and Physical Books Accounting Memoruidum For June Exam 2014
 - ∘ Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Memoruidum For June Exam 2014
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Memoruidum For June Exam 2014
 - Setting Reading Goals Accounting Memoruidum For June Exam 2014
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Memoruidum For June Exam 2014
 - Fact-Checking eBook Content of Accounting Memoruidum For June Exam 2014
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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