

#### NKUHLU DEPARTMENT OF ACCOUNTING

## AUDITING AND GOVERNANCE 2A - 2013 FINAL ASSESSMENT - JUNE 2013

ASSESSOR: MRS J TIMM MODERATOR: PROF L HANNER-WELDON

TIME: 3 HOURS MARKS: 150

#### INSTRUCTIONS:

- This paper consists of 4 questions on 7 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.	Ethics & Introduction to Auditing	40	
2	Statutory	18	
3	Code of Professional Conduct	52	
4	Corporate Governance	40	
	TOTAL	150	
	(AB)		

# **Accounting Question Paper June Exam 2013**

CS N.S. Zad

#### **Accounting Question Paper June Exam 2013:**

Taxmann's CRACKER for Corporate & Management Accounting (Paper 5 | CMA) - Covering past exam questions (topic-wise) & detailed answers with practical MCOs | CS Executive | Dec. 2023 Exam CS N.S. Zad, 2023-06-27 This book is prepared exclusively for the Executive Level of Company Secretary Examination requirement It covers the questions topic wise detailed answers strictly as per the syllabus of ICSI The Present Publication is the 8th Edition for CS Executive Old Syllabus Dec 2023 Exam This book is authored by CS N S Zad with the following noteworthy features Coverage of this book includes o Fully Solved Questions of Past Exams including Solved Paper June 2023 Suggested Answers Topic wise arrangement of past exam questions Practical MCOs with Hints Most Amended Updated Covers the latest applicable provisions and amendments as per the Companies Act 2013 Marks Distribution Chapter wise Marks Distribution from December 2019 onwards ICSI Study Material comparison The contents of this book are as follows Corporate Accounting o Introduction to Financial Accounting o Introduction to Corporate Accounting o Accounting for Issue of Shares o Issue of Right Bonus Shares o Redemption of Preference Shares o Buy Back of Shares o Issue Redemption of Debentures o Underwriting of Shares Debentures o Accounting for Share Based Payments ESOS ESOP o Financial Statements Interpretation o Consolidation of Accounts o Corporate Financial Reporting o Cash Flow Statements o Overview of Accounting Standards o National International Accounting Authorities o Adoption Convergence Interpretation of IFRS Accounting Standards in India Management Accounting o Overview of Cost o Cost Accounting Records Cost Audit under the Companies Act 2013 o Budgetary Control o Ratio Analysis o Fund Flow Statement o Management Reporting o Marginal Costing o Activity Based Costing ABC o Valuation of Goodwill Shares o Valuation Principles Framework o Methods of Valuation Taxmann's CRACKER for Corporate Accounting & Auditing (Paper 10 | CAA) - Covering Past Exam Questions & Answers | Tabular Summaries | CMA Intermediate | New Syllabus | Dec. 2025/June 2026 Exams CA Tarun Agarwal, CA Leena Lalit Parakh, 2025-06-27 This book is specifically designed to meet the requirements of the Intermediate Level Cost Management Accountancy Examination It includes past exam questions and detailed answers aligned with the latest ICMAI syllabus The Present Publication is the 5th Edition for the CMA Intermediate New Syllabus Dec 2025 June 2026 Exams This book is authored by CA Tarun Agarwal and CA Leena Lalit Parakh with the following noteworthy features Strictly as Per the New ICMAI Syllabus Ensures complete alignment with the latest requirements Content Coverage o Past Exam Questions including Module wise Solved Paper of June 2025 Tabular Summaries Provided at the beginning of each chapter for quick reference Marks Distribution Detailed module wise distribution from July 2023 onwards Previous Exam Trend Analysis covered from July 2023 ICMAI Study Material Comparison is provided module wise for a comprehensive understanding The contents of this book are as follows Section A Corporate Accounting o Accounting for Shares and Debentures o Preparation of the Statement of Profit and Loss and Balance Sheet As per Schedule III of the Companies Act 2013 o Cash Flow Statement o

Accounts of Banking Electricity and Insurance Companies o Accounting Standards Section B Auditing o Basic Concepts of Auditing o Provision Relating to Audit under the Companies Act 2013 o Auditing of Different Types of Undertakings

Taxmann's CRACKER for Accounting (Paper 1 | Accounts) - Covering Past Exam Q&As—with Practice Questions | RTPs & MTPs | CA-Foundation | New Syllabus | May/Sept. 2025 Exams Dr. S.K. Agrawal, CA Manmeet Kaur, 2025-04-04 This book is tailor made for CA Foundation aspirants specifically covering Paper 1 Accounting Accounts under the New Syllabus It compiles past examination questions including the January 2025 Exam answers additional practice questions RTPs Revision Test Papers and MTPs Mock Test Papers along with a chapter wise analysis of marks distribution The objective is to impart conceptual clarity enable swift revision and foster thorough practice ensuring students can confidently tackle the exam The Present Publication is the 13th Edition for the CA Foundation New Syllabus May Sept 2025 Exams This book is authored by Dr S K Agrawal CA Manmeet Kaur with the following noteworthy features Exhaustive Coverage of Past Exam Questions Includes memory based questions and answers from previous CA Foundation examinations encompassing up to the latest January 2025 exam Additional Important Questions Presents carefully curated questions on crucial and frequently tested topics strengthening students preparation for upcoming exams Coverage of RTPs MTPs Integrates recent questions from the Revision Test Papers and Mock Test Papers issued by ICAI ensuring alignment with official exam standards Chapter wise Sub topics Marks Distribution Provides a detailed breakdown of marks allocated to each sub topic in past exams helping students spot high priority areas Chapter wise Mapping with ICAI Study Material Offers direct correlation between the book s chapters and ICAI modules facilitating quick cross referencing for deeper study Focused on Conceptual Clarity Quick Revision As a CRACKER style resource this book emphasises clarity and brevity making it perfect for last minute revisions without compromising on conceptual depth The coverage of the book is as follows Meaning Scope of Accounting o Fundamentals and introductory definitions laying the groundwork for advanced topics Accounting Concepts Principles Conventions o Core accounting assumptions and conventions essential for accurate financial reporting Accounting Standards o Overview of essential standards highlighting their application in day to day accounting Accounting Policies o Explains the framework within which entities select and implement various accounting methods Accounting as a Measurement Discipline Valuation Principles Accounting Estimates o Delves into how different valuation principles and estimates affect financial statements Capital and Revenue Expenditure o Differentiates between capital outlays and revenue expenses ensuring correct classification Contingent Assets and Contingent Liabilities o Covers the recognition measurement and disclosure of possible future financial events Accounting Process Journal Ledger Trial Balance Cash Book Subsidiary Books o Step by step guidance on maintaining primary books of accounts Bank Reconciliation Statement o Techniques to reconcile bank balances and rectify discrepancies Bills of Exchange o Understanding trade bills accommodation bills and related accounting treatments Rectification of Errors o Identification and correction of errors for accurate financial

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