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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 Memorandum For June Exam 2014

**O. Ray Whittington**



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