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Simon Jakes



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Correction Officer; a Complete Study Guide for Scoring High on the Exam David Reuben Turner, 1966 **Resources in Education**, 1999 *Taxmann's Handbook on Secretarial Audit – In-depth yet succinct guide on secretarial audit, starting from the initial acceptance till the presentation of the secretarial audit reports* CS Usha Ganapathy Subramanian, CS A Sekar, Dr Ranjith Krishnan, 2023-10-30 This book serves as an extensive yet concise handbook on Secretarial Audit addressing a wide array of topics including The Significance and Advantages of Secretarial Audit Detailed Procedures and Subtleties of the Audit Process Guidelines and Safeguards for Certain Issues Critical Considerations and Factors to be Included The Obligations of the Secretarial Auditor in Identifying and Addressing Fraud Aspects of Quality Assurance in Secretarial Audit Exploring the Impact of Secretarial Audit on o Corporate Leadership and Governance o Strategic Planning and Execution in Business o Advancing Sustainability and Responsible Practices The book will be helpful for Company Secretaries both in employment and practice other key managerial personnel KMPs and senior management who deal with compliance and governance aspects in their day to day professional life It will also be helpful for stakeholders perusing secretarial audit reports and boards of companies The Present Publication is the latest 2023 edition and has been amended upto October 2023 This book is authored by CS Usha Ganapathy Subramanian CS A Sekar and Dr Ranjith Krishnan with the following noteworthy features Integration of Essential Components which includes o Crucial elements from Auditing Standards o Insights from Guidance Notes o Contents from the Manual issued by the ICSI Author s Contributions The authors have added their insights and knowledge from extensive experience They have also input the findings from a thorough research 360 Coverage which includes o Stakeholder Expectations The book is customised to meet what stakeholders in Secretarial Audit anticipate o Legislative Requirements It also addresses and complies with the demands of lawmakers o Corporate Needs The content is crafted to cater to the necessities of corporates w r t to Secretarial Audit o Ground Level Challenges The book tackles the challenges faced by Secretarial Auditors in practical scenarios The detailed contents of the book are as follows Introductory Chapter o The Need for Assurance on Compliance o Evolution of Provisions Relating to Assurance on Compliance o Framework for Assurance on Compliance under the Companies Act 2013 o Definition of Secretarial Audit o Mandatory Requirement for Secretarial Audit o The Case for Voluntary Adoption of Secretarial Audit o Benefits of Secretarial Audit o Who can perform Secretarial Audit o Literature on Secretarial Audit Secretarial Audit and Secretarial Auditor o The Concept of Audit o An Overview of the Various Audits under the Companies Act 2013 o Nature of Secretarial Audit o Scope of Secretarial Audit o The Contours of Responsibility of the Secretarial Auditor o Appointment Qualification and Independence of a Secretarial Auditor o Powers of a Secretarial Auditor Stages of Secretarial Audit o Factors Involved in Planning and Performing an Audit o Stages of an Audit o ICSI Auditing Standards o Matters relating to Professional Misconduct while Obtaining Professional Work o Acceptance of Secretarial Audit Engagement o Planning the Audit o Audit Documentation o

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1999 Includes insights on ICSI Auditing Standards Elaborates newly introduced key concepts under Companies Act 2013 by way of Annexures like SBO etc Contains a chapter elaborating key concepts under Companies Act 2013 which will help professionals to understand and comply with law in letter and spirit Contains a compilation of useful charts as well as specimen Management Representation Letter and various Declarations required to be obtained from the Accounts and Finance Department Brings greater clarity w r t Role of Auditor Process of Audit and duty as well as liability of auditor

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