

**TACKLING CASE STUDY
QUESTIONS IN LAW/AUDIT**

For Chartered Accountancy students

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TACKLING CASE STUDY QUESTIONS IN LAW/AUDIT

Here's a way to tackle case-study questions in Law and Audit papers in CA-IPCC and CA-Final level.

PROCEDURE TO SOLVE CASE STUDY BASED QUESTIONS:

You should answer like this >>

For example, Audit (Company Audit) question:

Mr. Mukesh Sharma has been appointed by Central Government u/s 224(3). He has not sent intimation of accepting the appointment on the ground that it is required for an auditor appointed in Annual general Meeting u/s 224(1). Comment.

Step 1: Write about the provisions of the sections to which the question is related.

This case is related to Section 224(1A). Acceptance/Refusal by an auditor appointed u/s 224(1A) in Annual General Meeting to Registrar of Companies within 30 days (of receipt of information from company) through Form 23B.

Step 2: Write about facts of the case.

Mr. Mukesh Sharma, the auditor has been appointed by Central Government. Auditor has not sent intimation to ROC on the grounds that he is not required to do so.

Step 3: Compare the provisions and the facts of the case.

Section 224(1A) is not applicable to auditor appointed u/s 224(3). It is applicable only when the auditor is appointed u/s 224(1A) at the AGM of the company.

Step 4: Write the conclusions of the case.

Therefore, we can say that there is no need to sent intimation.

For any doubts, suggestions, clarifications and constructive criticism,
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