

ADVANCE AUDITING - CA FINAL

<u>Section</u>	<u>Particulars</u>
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211(3A)	Compulsary to follow Accounting Standards by every company
217	Director's Report
217(2AA)	Director's Responsibility Statement
224A	Appointment of Auditor by passing special resolution
224(1)	Appointment of Auditor at AGM
224(1B)	A Chartered Accountant can't hold more than a specified number of company audits
224(2)	Reappointment of Retiring Auditor
224(3)	Appointment of Auditor by Central Government on failure to appoint in AGM
224(5)	Appoint of first Auditor by BOD
224(6)	Casual vacancy in the office of auditor to be filled in by BOD
224(7)	Removal of Auditor before expiry of term by shareholders
224(8)	Remuneration of Auditor
225	Procedure of removal of old auditor and appointment of new auditor
225(1)	14 days notice before AGM by any shareholder for removal of old Auditor
190(2)	Above given notice to all members at least 7 days before AGM
225(2)	Above given notice is sent to retiring Auditor
225(3)	Representation of Retiring Auditor is sent to Shareholders
226(1)	Chartered Accountant qualifies to be appointed as Auditor of the company
226(2)	Restricted State Auditor qualifies to be appointed as Auditor of the company
226(3)	Disqualification of an Auditor
227	Right of Auditors
227(1A)	Matter's in the Auditor's report which requires comments only when there is adverse Comments
227(3)	Auditor's Report
227(4A)	CARO issued under this section
228(1)	Eligible Persons to be appointed as Branch Auditors
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228(3)	Rights of Branch Auditor
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229	Signing of Audit Report
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231	Auditor has a right to receive notices and to attend General Meetings
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