

# Ninja Notes Auditing 2014

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this book provides a para wise commentary on the companies auditors report order caro it is a complete guide on the applicability and the matters that need to be reported by an auditor on caro this book will be helpful for auditors the present publication is the 10th edition and has been amended up to august 2023 this book is authored by ca srinivasan anand g and divided into three divisions division one features of caro 2020 its applicability division two caro reporting as applicable to standalone financial statements division three caro reporting as applicable to consolidated financial statements the noteworthy features of this book are as follows corporate practices from published annual reports of fys 2021 22 2022 23 are included in the book all about caro 2020 which includes the following topics o features of caro 2020 o audit requirements other audits vs reporting requirements u s 143 of the companies act 2013 o clause wise analysis commentary on clauses i to xx of para 3 4 along with clause xxi of para 3 of caro 2020 para wise commentary dealing with clauses i to xx o interpretation requirements of the clause in light of the following applicable legal provisions relevant standards on auditing revised 2022 guidance note of icai on caro 2020 o applicable requirements of schedule iii of the companies act 2013 o requirements of section 143 1 to 3 applicable to the clause o nfra s interpretation of the reporting requirements of the clauses and lapses on the part of auditors pointed out by nfra in audit quality review reports aqrr o forward linkages to the following tax audit report in form no 3cd requirements under section 143 1 143 3 of the income tax act o audit checklists covering the following checklist in respect of each caro clause dpt 3 return certification nidhi rules compliances sa 570 revised o audit documentation o sample auditors remarks under the relevant clause o corporate practices extracts from the annual reports faqs case studies on caro 2020 clause wise ready reckoner on caro 2020 the detailed contents of this book are as follows applicability of requirements of caro 2020 o introduction o applicability of caro 2020 reporting under caro 2020 as applicable to audit of standalone financial statements clauses 3 i to 3 xx of caro 2020 o property plant and equipment o intangible assets o title deeds of all immovable properties disclosed in accounts o proceedings pending against the company for holding benami property o inventory o quarterly statements submitted to banks fis by companies enjoying

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