

ACCA : Auditing and company legislation09年ACCA\_CAT考试  
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C\_9AAud\_c52\_645085.htm Most audit work involves companies incorporated under national legislation. Over time the purpose of audit has developed. In the 19th century, auditors were expected to prevent or detect fraud and error. In the early 20th century attention shifted to the certifying of accuracy in financial statements. End of 20th century sees a return to the prevention/detection role as the expectations gap is addressed. Company law often does not address the problem of setting auditing standards this task is delegated to the profession. N.B. The ' expectations gap ' is the term used to describe the gap between what the auditor actually does and what users of financial statements believe he does or should do. The auditor believes his job is to gather sufficient appropriate audit evidence to form his audit opinion. users often believe that detection of fraud is a key audit objective. Closing this gap is one of the profession ' s most pressing priorities. ( A- Q3/J2006 ) Corporate Governance 3. You are the audit manager of Tela amp. Co has a number of clients where the codes are not being followed. One example of this, from SGCC, a listed company, is shown below. As your country already has appropriate corporate governance codes in place, Jumper amp. Co which: ( a ) Explains why SGCC does not meet international codes of corporate governance ( b ) Explains why not meeting the international codes may cause a problem for SGCC, and ( c ) Recommends any changes necessary to

implement those codes in the company. ( 20marks ) Memo 3  
From: A Manager, Tela amp. Co Subject: Corporate Governance in  
the SGCC Company Date: 13 June 2006 As requested, I write to  
explain where your client SGCC does not appear to be following  
appropriate corporate governance codes and to recommend changes  
to ensure that the principles of good corporate governance are being  
followed. Chief Executive Officer ( CEO ) and Chairman Mr  
Sheppard is both CEO and chairman of SGCC. Corporate  
governance indicates that the person responsible for running the  
company ( the CEO ) and the person responsible for controlling  
the board ( the chairman ) should be different people. This is to  
ensure that no one individual has unrestricted powers of decision.来源 : [www.100test.com](http://www.100test.com) I recommend that Mr Sheppard is either the  
CEO or the chairman and that a second individual is appointed to  
the other post to ensure that Mr Sheppard does not have too much  
power in SGCC. 100Test 下载频道开通 , 各类考试题目直接下  
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