

Guidance Note on Audit of Payment of Dividends

The Auditing and Assurance Standards Board of Institute of Chartered Accountants of India have issued the Guidance Note on Audit of Payment of dividend in order to keep the members abreast in resolving the technical intricacies involved in auditing payment of dividend. The Guidance Note deals, in detail, about internal control evaluation and various verification procedures required to be done by the auditor. The Guidance Note takes in to account both, corporate as well as non-corporate entities. The Appendix to the Guidance Note contains extracts of various relevant Acts and Rules relating to payment of dividend, the objective being to make the publication a complete, self-contained document for use by the members and others.

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