



Lesson Plan

Program: B.ComSemester: Illrd Year Course Code: C-302 Course Name: Auditing

Course Objectives

The objective of this course is to imparting knowledge about the verification methods or auditing and their applications

Session Duration:60 minutes

Participants: BCOM 3 students

Entry level knowledge and skills of students

- i. Basic Knowledge of Accounting and auditing
- ii. Basic concepts of verification of accounts

Equipment required in Classroom/ Laboratory/ Workshop

- i. White Board, Marker and Duster
- ii. Smart Board and Projector

Assessment Schemes

S. No.	Criteria	Marks (100)
1	CCSU End Term Examination	100

Course Outcomes(starting with action-oriented observable and measurable verb)

(CO1): Understand about the concepts of auditing

(CO2):Understand about the Audit Procedure

(CO3):Understand and analyse about the Audit of companies & Auditor

CO4):Understand the scope Recent trends in auditing

L. No	Topics	Sub Topics	Date of implementatio n	Pedagogy	CO- Covere d	Facult y Sign	HoD's Remar k with Date
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			Unit - 1			
1.		Meaning				
		and		1		
		objective of		1		
	Introduction:	auditing;	Improved Lecture			
2.		Statutory				
		audit, tax				
		audit,				
		internal				
		audit,		1		
		external				
		audit ,				
	Types of	concurrent				
	audit	audit	Demonstration			
3.	Audit	Meaning &		1		
	programme	Purpose	Improved Lecture	1		
4.	Audit	Meaning &		1		
	notebook	objective	Buzz session			
5.	Working					
	papers and	Meaning,		1		
	evidences;	purpose	Group discussion			
6.	Consideratio					
	n for	Audit		1		
	commencing	procedure &		_		
	an audit	purpose	Group discussion			
7.		Routine				
	Checking	checking		1		
	&Internal	and test				
	check system	checking	Buzz session			
8.	Internal	Meaning &		1		
	control	process	Improved lecture			
_			Unit - 2		I	T
9.		Meaning,		_		
	Audit	purpose		2		
	Procedure	&process	Improved Lecture			
10.		Meaning &		_		
		types of		2		
4.4	Vouching	vouching	Improved Lecture			
11.		Steps of				
		various		2		
	Manahir -	types of	Construction of the second of			
42	Vouching	vouching	Group discussion			
12.		Steps taken				
	Vanifiastiss	for		2		
	Verification	verification	Craun disquesien			
	of assets	of assets	Group discussion			





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13.		Verification			
		of fixed			
		assets,		2	
		current		2	
	Verification	assets, plant			
	of assets	& machinery	Buzz session		
14.		Steps taken			
		for			
		verification		2	
	Verification	of different			
	of Liabilities	liabilities	Group discussion		
15.		Verification			
	Verification	of creditors,		2	
	of Liabilities	loans etc	Group discussion		
16.					
			Unit - 3		
17.	Audit of	Appointmen		3	
	companies:	t of auditors	Improved Lecture		
18.	Audit of	Powers of		3	
	companies	auditors	Improved Lecture		
19.		Rights &			
	Audit of	duties of		3	
	companies	auditors	Group discussion		
20.	Removal of				
	auditor as				
	per provision			3	
	of the				
	companies	Removal of			
24	Act 2013	auditors	Group discussion		
21.	Case studies		Case study	3	
22.	Case studies		Case study	3	
23.					
24.					
			Unit - 4		
25.	Auditor's	Meaning &		4	
	report	objective	Improved Lecture	4	
26.	Kinds of	Clean report			
	auditors	meaning		4	
	report	&format	Improved Lecture		
27.		qualified			
		report,		4	
	Auditor	meaning &		•	
	reports	format	Improved Lecture		
28.		Different			
		companies		4	
	Case studies	audit report	Case study		





29.	Case studies		Case study	4				
30.			·					
31.								
32.								
	Unit –5							
33.	Recent							
	trends in	Meaning &		5				
	auditing:	cases	Group discussion					
34.		Nature and						
		significance		5				
	Cost audit	of cost audit	Improved Lecture					
35.		Nature and		_				
	- 00	significance		5				
26	Tax audit,	of tax audit	Demonstration					
36.		Nature and						
		significance of		5				
	management	managemen		J				
	audit	t audit	Demonstration					
37.	Case study	tadare	Role play	5				
38.	case study		Note play	<u> </u>				
39.								
40.								
			Revision					
41.		Question	Group					
	Unit 1	paper	Discussion					
42.		Question	Group					
	Unit 1	paper	Discussion					
43.		Question	Group					
	Unit 2	paper	Discussion					
44.		Question	Group					
	Unit 2	paper	Discussion					
45.		Question	Group					
	Unit 3	paper	Discussion					
46.		Question	Group					
	Unit 3	paper	Discussion					
47.		Question	Group					
	Unit 4	paper	Discussion					
48.		Question	Group					
	Unit 5	paper	Discussion					





Text Books:

- 1. BK BasuAn insight with Auditing
- 2. Kamal Gupta Contemporary Auditing

Reference Books:

Kamal Gupta Contemporary Auditing

Journals: Hay, David , International Journal of auditing, Volume 26, Issue 3July 2022, 1099-1123

Asthana, Prof. Sharad C., International Journal of Accounting, Auditing and Performance Evaluation, 2021, 1740-8008

Electronic

Database:https://www.icsi.edu/media/webmodules/FUNDAMENTALS%20OF%20ACCOUNTING%20 AND%20AUDITING.pdf