

B.COM (PROFESSIONAL ACCOUNTING)
VALUE ADDED COURSE: AUDITING TECHNIQUES – 19UPAV02

OBJECTIVES

To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case-studies.

Course Outcomes

K1	CO1	To remember the auditing concepts and role of auditing in society.
K2	CO2	To understand the material business risk in accordance with auditing standards.
K3	CO3	To apply the fundamental auditing concepts.
K4	CO4	To review auditing issues and current developments in auditing theory and practice.

Mapping with Programme Outcomes

CO	PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	M	H	S	
CO2	H	M	H	S	M	
CO3	M	L	S	M	M	
CO4	M	H	H	H	H	

UNIT – I	Introduction: Meaning - Objectives - Types of Audit, Internal Audit -Audit Process: Audit Programme - Audit and book - working papers and evidence - Preparation before commencing of Audit.
UNIT – II	Internal Check System: Routine Checking - Internal Check and Test Checking - Internal Control– Vouching - Verification of Assets and Liabilities
UNIT – III	Company audit: Appointment of an auditor – Powers - Duties and Liabilities. Divisible Profits and Dividend - Auditor's report: Cleaned and Qualified report- Investigation- Financial audit of Banking Companies, Educational - Non Profit Institutions and Insurance Companies.

S- Strong; H-High; M-Medium; L-Low.

Text Book

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	CA.Tapan Jindal	<i>Auditing and Assurance</i>	Bhatat Law house Pvt Ltd, New Delhi	2018

Reference Books:

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication
1.	IPCC Course Material	<i>Auditing and Assurance</i>	The Institute of Chartered Accountants of India	2014
2.	Tandon.B.N Sudharasanam.S and Sundharabahu S,	<i>A Handbook of Practical Auditing</i>	S.Chand & Company Ltd, Ram Nagar New Delhi	2012

Pedagogy: Chalk& Talk, lecture, Seminar, PPT, Group Discussion and Case Study.



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