

Odd Semester Lesson Plan

Teacher name: **Dr. Suman**

Subject: BC-505 AUDITING

October 2020

Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit.

November 2020

Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions. Methods of audit work: routine checking and test checking; internal control and internal checking system.

December 2020

Vouching: meaning, objectives and importance of vouching; vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor creditor ledgers, verification of assets and liabilities.

January 2021

Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India. Audit reports: various types of audit reports.

February 2021

Investigation: meaning, nature, procedure and objectives, investigation and due diligence Professional ethics of auditing