**Lesson Plan 2021-2022(Even Semester)**

**SUBJECT : Auditing (BC-505)**

**CLASS:B.COM final 5th Semester(A &B)**

**Assistant Professor : Dr. Rajiv Kumar**

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| **MONTH** | **SYLLABUS TO BE COVERED** |
| **September** | Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit. Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions., |
| **October** | Methods of audit work: routine checking and test checking; internal control and internal checking system.  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 |
| **November** | 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. |
| **December** | Investigation: meaning, nature, procedure and objectives, investigation and due diligence  Professional ethics of auditing |

**Signature of the Teacher**