

Lesson Plan for Auditing (BC-505) for B.Com-5th Sem (Session 2024-25)

Month	Topics to be covered
July-August, 2024	Introduction: meaning of auditing; Objectives, Importance and Limitations; Types of audit: internal and external audit, proprietary and efficiency audit; Audit process: audit programme; audit working papers and evidences; Methods of audit work: routine checking and test checking; internal control and internal checking system
September, 2024	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; Verification of liabilities
October, 2024	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, Investigation: meaning, nature; Investigation: Procedure and objectives, investigation and due diligence
November, 2024	Professional ethics of auditing, Audit of e-commerce transactions; Revision

