

**Part – B**  
**Programme: Bachelor of Commerce (Semester III)**

Code of the Course/Subject	Title of the Course/Subject	Total Number of Periods
B.C.-35	<b>Auditing</b>	<b>75</b>

**Course Outcomes:**

The students will be able to -

1. Acquire Profound knowledge about Auditing
2. Understand the Auditing Procedure
3. Identify any discrepancies in the financial reports of an organization or institution
4. Analyze the financial reports and records of any institution/organization
5. Prepare an Audit Report of any institution/organization.
6. Understand the duties and liabilities of a company auditor.
7. Understand skills required for Auditing

Unit	Topics	No. of Periods
I	1.1 Meaning and Scope of Audit, commencement of audit 1.2 Audit planning, Audit Programme, Audit and Book, Audit Working Papers 1.3 Objectives and Advantages of Auditing, Difference between Accounting and Auditing	13
II	2.1 Types of Audit Interim Audit, Continuous Audit, Concurrent Audit and Annual Audit, Statutory Audit 2.2 Auditors appointment- duties and responsibilities and liabilities	13
III	3.1 Internal Check System: Routine Checking, Internal Check, Internal Control, and Audit Procedure 3.2 Concept of Vouching, Verification of Assets and Liabilities	13
IV	auditors report- contents of audit report types of report features of auditor report importance of good audit report	13
V	5.1 Company Audit: Company Auditor, Appointment, Power Duties and Liabilities of Auditor Auditor's Report 5.2 Audit of Banking and Educational Institutions.	13
VI	<b>Skill Modules :-</b> 1. Visiting an Auditor/C.A. Office and understanding the actual work of Auditing in the Auditor Office. 2. Internal Check of vouching as per recorded transaction of any institution/organization 3. Analyzing the financial reports and records of any institution/organization	10

**BOOKS RECOMMENDED:**

- 1) Principles and Practice of Auditing, Dinkar Pgare, Sultan Chand & Publication New Dhelli.
- 2) Auditing Principles and Practice , V. Gurumothi & R. Swarnalakshmi Charulata Publication Mumabai
- 3) अंके क्षण – डॉ. एकनाथ हेलगे : प्रशांत पब्लिके शन्स,जळगाव