

SARASWATI MAHILA MAHAVIDYALAYA, PALWAL

LESSON PLAN

Class: B.Com 3rd year

Semester: VI

Paper: Auditing Code: 6.04

Sessions: 2021-2022

Lectures	Topic
1-25	Unit- I Auditing: Meaning, objectives, importance and types of Auditing. Audit Process: internal control, internal check & internal audit, audit programmer.
26-40	Unit- II Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities.
41-60	Unit-III Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends
61-75	Unit- IV Audit Report and Investigation Audit Report: Meaning, objectives, contents and types. Investigation: Meaning, Nature and objectives.