

Lesson Plan Winter 2023-24

Semester: 5th

Subject : Th.3 Auditing

Name of the Faculty : Swagatika Pradhan, Barsa Pattnayak

SI No	Title of the chapter	Week/Month	Class day	Topic to be covered	
1	UNIT I- INTRODU CTION	1st/Aug	1st	Meaning & Objectives of Audit	
2			2nd	Meaning & Objectives of Audit	
4			3rd	Types of Audit	
5		2nd/Aug	2nd	Types of Audit	
6			3rd	Types of Audit	
7			4th	Types of Audit	
8			5th	Internal Audit	
9		3rd/Aug	1st	Internal Audit	
10			2nd	Internal Audit	
11			3rd	Internal Audit	
13		4th/Aug	5th	Audit Process	
14			1st	Audit Process	
15			2nd	Audit and Books	
16		5th/Aug	3rd	Audit and Books	
18			5th	Working Papers and Evidence	
19			1st	Considerations for Commencing Audit	
20		2nd/Sept	2nd	Considerations for Commencing Audit	
21			3rd	Test Checking	
22			4th	Routine Checking	
24		UNIT 2 INTERNAL CHECK SYSTEM	3rd/Sept	1st	Internal Control
25				2nd	Internal Control
26				3rd	Audit Procedure
27	4th			Audit Procedure	
28	5th			Vouching	
29	4th/Sept		1st	Vouching	
30			2nd	Verification of Assets	
31			3rd	Verification of Liabilities	
34	5th/Sept		1st	Company Auditor: Appointment	
35			2nd	Company Auditor: Appointment	

36	UNIT 3 AUDIT OF LIMITED COMPANIES		3rd	Company Auditor: Power	
37			4th	Company Auditor: Power	
38			1st/Oct	1st	Company Auditor Duties and Liabilities
39		2nd		Company Auditor Duties and Liabilities	
40		3rd		Divisible Profits	
43		2nd/Oct		1st	Dividends
44				2nd	Auditors Report: Standard Report
45				3rd	Auditors Report: Standard Report
46				4th	Special Audit of Banking Companies
47				5th	Special Audit of Banking Companies
48		3rd/Oct		1st	Audit of Educational Institutions
49				2nd	Audit of Educational Institutions
50				3rd	Audit of Insurance
51		5th/Oct		4th	Quiz
52				5th	Revision of unit 3
53		unit 4 INVESTIGATION	1st/Nov	1st	Investigation
54				2nd	Audit of Non-Profit Companies
55				3rd	Where fraud is Suspected
56				4th	Quiz
57				5th	Revision of unit 4
58	UNIT 5 RECENT TRENDS IN AUDITING	2nd/Nov	1st	When a Running Business is Proposed	
59			2nd	Nature of Cost Audit	
60			3rd	Significance of Cost Audit	
61			4th	Significance of Cost Audit	
62			5th	Tax Audit	
63	3rd/Nov		1st	Tax Audit	
64			2nd	Management Audit	
65			3rd	Management Audit	
66			4th	Ceiling on Cost Audit	
67			5th	Ceiling on Cost Audit	
68	4th/Nov		1st	Revision of unit 5	
69			2nd	Revision of unit 5	
70			3rd	Revision Overallly	

71		4th	Revision Overally
72		1st	Revision Overally
73		2nd	Test
74		3rd	Test
75	5th/Nov	4th	Test

Swagatika Padhan.