

Lesson Plan Winter 2022-23

Semester: 5th
Subject : Th.3 Auditing
Name of the Faculty : CHANDRAKANTA PARAMGURU.

SI No	Title of the chapter	Week/Month	Class day	Topic to be covered	
1	UNIT I- INTRODUCTION	3rd week /Sep	1st	Meaning & Objectives of Audit	
2			2nd	Meaning & Objectives of Audit	
4		4thweek/Sep	1st	Types of Audit	
5			2nd	Types of Audit	
6			3rd	Internal Audit	
7			4th	Internal Audit	
8			5th	Internal Audit	
9		5th week/ Sep	1st	Audit Process	
10			2nd	Audit Process	
11			3rd	Audit Programme	
12			4th	Audit Programme	
13		1st week/Oct	5th	Audit and Books	
14		3rd week/Oct	1st	Audit and Books	
15			2nd	Working Papers and Evidence	
16			3rd	Working Papers and Evidence	
17			4th	Considerations for Commencing Audit	
18			5th	Considerations for Commencing Audit	
19		4th week/oct	1st	Routine Checking	
20			2nd	Routine Checking	
21			3rd	Test Checking	
22			4th	Quiz	
23			5th	Revision of unit 1	
24				1st	Internal Control
25				2nd	Internal Control

26	UNIT 2 INTERNAL CHECK SYSTEM	5th week/oct	3rd	Audit Procedure
27			4th	Audit Procedure
28			5th	Vouching
29		1st week/Nov	1st	Vouching
30			2nd	Verification of Assets
31			3rd	Verification of Liabilities
32			4th	Quiz
33			5th	Revision of unit 2
34	UNIT 3 AUDIT OF LIMITED COMPANIES	2nd week /nov	1st	Company Auditor: Appointment
35			2nd	Company Auditor: Appointment
36			3rd	Company Auditor: Power
37			4th	Company Auditor: Power
38		3rd week/nov	1st	Company Auditor Duties and Liabilities
39			2nd	Company Auditor Duties and Liabilities
40			3rd	Divisible Profits
41			4th	Divisible Profits
42	5th		Dividends	
43	4th week/nov	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	5th week/nov	1st	Audit of Educational Institutions	
49		2nd	Audit of Educational Institutions	

50			3rd	Audit of Insurance
51		1st week/dec	4th	Quiz
52			5th	Revision of unit 3
53	unit 4 INVESTIGATION	2nd week/dec	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	3rd week/dec	1st	When a Running Business is Proposed
59			2nd	Nature of Cost Audit
60			3rd	Significance of Cost Audit
61			4th	Tax Audit
62			5th	Management Audit
63		4th week/dec	1st	Cost Audit Rules 1996
64			2nd	Ceiling on Cost Audit
65			3rd	Quiz
66			4th	Revision of unit 5

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