

		Lecture Plan					
Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa							
Name of Faculty: Ms. Sneha S Gaonkar		Subject: Introduction to Auditing (SEC)					
Paper code: COM244		Program: S.Y.B.COM - Batch 1 (COMMERE)				Division: -	
Academic year: 2025-2026		Semester: IV				Total Lectures: 30	
Course Objectives: 1. To acquaint learners with the basics of auditing 2. To impart knowledge of audit planning 3. To familiarize learners with the process of vouching & verification 4. To familiarize learners with the procedure for conduct of an audit.							
Course Outcome: After completion of this course, the learners will be able to: 1. Understand the basics of auditing and internal control systems of organisations 2. Prepare audit programme, audit note book and collect audit evidence 3. Practically vouch nominal accounts and verify real and personal accounts 4. Evaluate performance of companies by analysing audit reports							
Student Learning Outcome: After completion of this course, the learners will be able to: 1. Understand the basics of auditing and internal control systems of organisations 2. Prepare audit programme, audit note book and collect audit evidence 3. Practically vouch nominal accounts and verify real and personal accounts 4. Evaluate performance of companies by analysing audit reports							
Month	Lecture From	Lecture To	No. of lectures allotted	Topic, Subtopic to be covered	Exercise/ Assignment	ICT Tools	Reference books

JULY 2025	14/07/25	19/07/25	30	Unit 2: Audit Process Audit Planning - Basics of Audit Planning,	Group Discussion, Case Studies		
	21/07/25	26/07/25		Steps involved in Audit Planning, Drafting Audit plan,			
	28/07/25	31/07/25		Preparation of Audit Programme,			
AUGUST 2025	01/08/25	09/08/25		Audit evidence, Working Papers,			
	11/08/25	16/08/25		Audit Note Book. Vouching and Verification -			
	18/08/25	22/08/25		Vouching – Meaning and objectives. General procedure for vouching,			
	23/08/25	31/08/25		GANESH CHATURTHI BREAK			
SEPTEMBER 2025	02/09/25	06/09/25		General Considerations in vouching of Nominal Accounts,			
	08/09/25	13/09/25		Verification v/s Vouching,			
	15/09/25	20/09/25		Verification – meaning and objectives,			
	22/09/25	30/09/25		General Procedure for Verification, General Considerations in verification of Personal and Real Accounts			
OCTOBER 2025	01/10/25	04/10/25	Revision	Smart Board			
	06/10/25	11/10/25	Revision				
	13/10/25	18/10/25	Revision				
Assessment Rubrics	Component	Max Marks					
	ISA 1	05					
	ISA 2	05					
	Practical						
	Project						

Semester	
End Exam	40