

Lecture Plan		
Name of the College: Government College of Arts, Science and Commerce. Sanquelim - Goa		
Name of Faculty: Ms. Sheetal Malik	Subject: Introduction to Auditing (1 Theory + 4 Practicals)	
Paper code: COM-244	Program: S.Y.B.Com	Division: -
Academic year: 2025-2026	Semester: III	Total Lectures: 75 (15 Theory + 60 Practicals)
Course Objectives: . Objectives of the Course are: 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: 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
June 2025	23/06/2025	28/06/2025	5				1. Gupta, K. (2004). Contemporary Auditing. Tata McGraw-Hill.
	30/06/2025			--			
July 2025	01/07/2025	05/07/2025	20	Unit 1: Introduction Evolution of audit, Meaning and Definition, Scope of Auditing, Auditing v/s Accounting, Objectives of Auditing – Primary & Secondary,		Assignment, Group discussion, test, role play, presentation	2. Jha, A. (2013). Students Guide to Auditing & Assurance. Taxmann's Publications Pvt. Ltd. 3. Kumar, R., & Sharma, V. (2015). Auditing Principles and Practice. PHI Learning. 4. Pagare (2004) D. Principles & Practice of Auditing. Sultan Chand and Sons.
	07/07/2025	12/07/2025		Various classes of audit (Based on authority & time),			
	14/07/2025	19/07/2025		Qualities of an Auditor,			
	21/07/2025	26/07/2025		Basic Principles governing an audit, Benefits of Auditing,			
	28/07/2025	31/07/2025		Internal Control System: Meaning & evaluation; Internal Check, Internal Audit			
August 2025	01/08/2025	02/08/2025	20	Unit 2: Audit Process Audit Planning - Basics of Audit Planning, Steps involved in Audit Planning, Drafting Audit plan, Preparation of Audit Programme,		Assignment, Group discussion, test, role play, presentation	5. Saxena, R.G. (2022). Principles and Practice of Auditing. Himalaya Publishers. 6. Sharma, S.D. (2006). Auditing Principles and Practice. Taxmann's Publications Pvt. Ltd.
	04/08/2025	09/08/2025		Audit evidence, Working Papers, Audit Note Book.			
	11/08/2025	16/08/2025		Vouching and Verification - Vouching – Meaning and objectives. General procedure for vouching,			
	18/08/2025	23/08/2025		General Considerations in vouching of Nominal Accounts, Verification v/s Vouching,			
	25/08/2025	-		Verification – meaning and objectives,			
September 2025	02/09/2025	06/09/2025	20	General Procedure for Verification, General Considerations in verification of Personal and Real Accounts		Assignment, Group discussion, test, role play, presentation	7. Sharma, T.R. (2015). Auditing Principles & Problems. Sahitya Bhavan
	08/09/2025	13/09/2025		Unit 3: Audit Report Meaning,			
	15/09/2025	20/09/2025		Steps to be followed in preparation of Audit Report,			
	22/09/2025	27/09/2025		Types of Audit Reports,			

	28/09/2025	30/09/2025		Format of Audit Report,			Publications.
October 2025	01/10/2025	04/10/2025	10	Case Studies of Listed Companies for preparing Audit Report		Assignment, Group discussion, test, role play, presentation	8. Shekhar, K.C., & Shekhar, L. (2012). Auditing. Vikas Publishing House Pvt. Ltd.
	06/10/2025	11/10/2025		Case Studies of Listed Companies for preparing Audit Report			
	13/10/2025	18/10/2025		Case Studies of Listed Companies for preparing Audit Report			
TOTAL LECTURES			75				

**Assessment
Rubrics**

Component	Max Marks
ISA 1	5
ISA 2	10
Practical	40
Project	-
Semester End Exam	20