

III Semester Lecture Plan

Name of the College: Government College of Arts, Science & Commerce, Sanquelim, Goa.

Name of Faculty: Ms. Manda Parab

Subject: Major: Introduction to Auditing (SEC)

Paper code: COM 244

Program/Course: S.Y B.Com.

Division:

Academic year: 2026 - 2027

Semester: III

Total Practical Lectures: 61

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 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	Lectures From: To:		No. of lectures allotted	Topic, Subtopics to be covered	Learning outcome	ICT Tools	Reference books
June 2026	19/06/2026	20/06/2026	2	Syllabus discussion and Meaning of Auditing	Familiarize students with the syllabus of semester III (COM244)and Auditing	Use of Green board	Syllabus copy as per Goa University
	22/06/2026	27/06/2026	4	Unit 1: Introduction: Evolution of audit, Meaning and Definition of Auditing, Scope of Auditing	Understand evolution of audit, Meaning and Definition of Auditing and Scope of Auditing	Use of Green board	Auditing by Tandon
July 2026	29/06/2026	04/07/2026	4	Auditing v/s Accounting, Objectives of Auditing – Primary & Secondary, Various classes of audit (Based on authority &	Understand Auditing v/s Accounting, Objectives of Auditing – Primary & Secondary, Various classes of audit (Based on	Use of Green board	Auditing by Tandon

				time)	authority & time)		
	06/07/2026	11/07/2026	4	Qualities of an Auditor, Basic Principles governing an audit, Benefits of Auditing,	Understand Qualities of an Auditor, Basic Principles governing an audit, Benefits of Auditing,	Use of Green board	Auditing by Tandon
	13/07/2026	18/07/2026	4	Internal Control System: Meaning & evaluation; Internal Check, Internal Audit	Understand Internal Control System: Meaning & evaluation; Internal Check, Internal Audit	Use of Green board	Auditing by Tandon
	20/07/2026	25/07/2026	4	Unit 2: Audit Process: Audit Planning - Basics of Audit Planning, Steps involved in Audit Planning,	Understand Audit Process: Audit Planning - Basics of Audit Planning, Steps involved in Audit Planning,	Use of Green board	Auditing by Tandon
August 2026	27/07/2026	01/08/2026	4	Drafting Audit plan, Preparation of Audit Program. I ISA on 31st July 2026 on Unit 1	Understand Drafting Audit plan, Preparation of Audit Program.	Use of Green board	Auditing by Tandon
	03/08/2026	08/08/2026	4	Audit evidence, Working Papers, Audit Note Book	Learn Audit evidence, Working Papers, Audit Note Book.	Use of Green board	Auditing by Tandon
	10/08/2026	15/08/2026	4	Vouching:- Meaning and objectives. General procedure for vouching,	Learn Vouching:- Meaning and objectives. General procedure for vouching,	Use of Green board	Auditing by Tandon
	17/08/2026	22/08/2026	4	General Considerations in vouching of Nominal Accounts	Learn General Considerations in vouching of Nominal Accounts	Use of Green board	Auditing by Tandon

	24/08/2026	29/08/2026	4	Verification – meaning and objectives, General Procedure for Verification II ISA on 29th August 2026 on unit 2 (Written Test)	Learn meaning and objectives of verification , General Procedure for Verification and do Verification.	Use of Green board	Auditing by Tandon
September 2026	31/08/2026	05/09/2026	4	General Considerations in verification of Personal and Real Accounts, Verification v/s Vouching	Learn General Considerations in verification of Personal and Real Accounts and Verification v/s Vouching	Use of Green board	Auditing by Tandon
	07/09/2026	12/09/2026	4	Unit 3: Audit Report: Meaning, Steps to be followed in preparation of Audit Report.	Learn Audit Report: Meaning, Steps to be followed in preparation of Audit Report.	Use of Green board	Auditing by Tandon
	14/09/2026	19/09/2026	-----	Ganesh Chaturthi Break from 14th to 19/09/2026	-----	-----	-----
	21/09/2026	26/09/2026	4	Types of Audit Reports, Format of Audit Report	Learn Types of Audit Reports and Format of Audit Report	Use of Green board	Auditing by Tandon
October 2026	28/09/2026	03/10/2026	2	Case Studies of Listed Companies for preparing Audit Report. III ISA on 29th September 2026 on unit 3 (Any other mode)	Practical work of finding and studying Case Studies of Listed Companies for preparing Audit Report.	Use of Green board	Auditing by Tandon

	05/10/2026	10/10/2026	4	Case Studies of Listed Companies for preparing Audit Report.	Practical work of finding and studying Case Studies of Listed Companies for preparing Audit Report	Use of Green board	Auditing by Tandon
	12/10/2026	14/10/2026	1	Practical exam on 13th October 2026.	Answer Practical exam on 13 th October 2026.	Use of Green board	Auditing by Tandon