

Lecture Plan		
Name of the college: Government College of Arts, Science & Commerce, Sanquelim, Goa		
Name of Faculty: Mrs. Pragati Kerkar	Subject: INTRODUCTION TO AUDITING	
Paper code: COM-244	Program: S.Y.B.Com	Division: -
Academic year: 2026-27	Semester: III	Total Lectures: 15
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.		
Expected Course 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		
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
June 2026	19/06/2026	20/06/2026	15	-	Auditing Irregularities in India Case studies	Power point presentation/ E-board	Shekhar, K.C., & Shekhar, L. (2012). Auditing. Vikas Publishing House Pvt. Ltd.
	22/06/2026	27/06/2026		-			
July 2026	29/06/2026	04/07/2026		Unit 1: Introduction Evolution of audit, Meaning and Definition, Scope of Auditing, Auditing v/s Accounting,		Power point presentation/ E-board	
	06/07/2026	11/07/2026		Objectives of Auditing - Primary & Secondary, Various classes of audit (Based on authority & time),			
	13/07/2026	18/07/2026		Qualities of an Auditor, Basic Principles governing an audit, Benefits of Auditing,			
	20/07/2026	25/07/2026		Internal Control System: Meaning & evaluation; Internal Check, Internal Audit			
August 2026							

September 2026	27/07/2026	01/08/2026
	03/08/2026	08/08/2026
	10/08/2026	15/08/2026
	17/08/2026	22/08/2026
	24/08/2026	29/08/2026
October 2026	31/08/2026	05/09/2026
	07/09/2026	12/09/2026

Unit 2: Audit Process Audit Planning - Basics of Audit Planning, Steps involved in Audit Planning, Drafting Audit plan,				Practice. PHI Learning.
Preparation of Audit Programme, Audit evidence, Working Papers, Audit Note Book.				
Vouching and Verification - Vouching - Meaning and objectives. General procedure for vouching, General Considerations in vouching of Nominal Accounts,				
Verification v/s Vouching, Verification - meaning and objectives,				
General Procedure for Verification, General Considerations in verification of Personal and Real Accounts				
General Procedure for Verification, General Considerations in verification of Personal and Real Accounts				
Unit 3: Audit Report			Power point presentation/ E-board	Gupta, K. (2004). Contemporary Auditing. Tata McGraw-Hill.

	21/09/2026	26/09/2026
	28/09/2026	03/10/2026
	05/10/2026	10/10/2026
	12/10/2026	14/10/2026

Meaning, Steps to be followed in preparation of Audit Report,		
Steps to be followed in preparation of Audit Report,		
Internal Control System: Meaning & evaluation		
Types of Audit Reports, Format of Audit Report,		
Case Studies of Listed Companies for preparing Audit Report.		

*** Assessment Rubrics**

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