

LESSON PLAN

Name of the Faculty : Dr. Meera Siwach
 Discipline : Office Management and Computer Application
 Semester : 5th
 Subject : Auditing
 Lesson Plan Duration : 14 weeks

Week		Theory
	Lecture Day	Topic(Including Assignments And Tests)
1st	1	<ul style="list-style-type: none"> ● Introduction of syllabus
	2	<ul style="list-style-type: none"> ● Auditing- Introduction ● Meaning and definition
	3	<ul style="list-style-type: none"> ● Elements of auditing ● Need of auditing
	4	<ul style="list-style-type: none"> ● Scope of auditing ● Meaning of book keeping, accountancy
	5	<ul style="list-style-type: none"> ● Meaning of auditing and investigation ● Difference between book keeping and accountancy
2nd	6	<ul style="list-style-type: none"> ● Difference between accountancy and auditing ● Difference between auditing and investigation complete
	7	<ul style="list-style-type: none"> ● Accountancy is a necessity while Auditing is a luxury .Explain.
	8	<ul style="list-style-type: none"> ● Audit Procedures ● Audit Techniques
	9	<ul style="list-style-type: none"> ● Test of Accountancy is a necessity while Auditing is a luxury .Explain
	10	<ul style="list-style-type: none"> ● Basic concepts of Auditing ● Audit Principles
3rd	11	<ul style="list-style-type: none"> ● Qualities of an Auditor ● Types of Auditor
	12	<ul style="list-style-type: none"> ● Complete revision of Auditing
	13	<ul style="list-style-type: none"> ● Objects of Auditing- Introduction ● Meaning and Definition
	14	<ul style="list-style-type: none"> ● Subsidiary Object- Introduction ● Detection of Error- Meaning ● Main classes of Errors- Explain up to compensatory Errors
	15	<ul style="list-style-type: none"> ● Complete classes of Error
4th	16	<ul style="list-style-type: none"> ● Detection of Fraud-Meaning ● Kinds of fraud-Introduction
	17	<ul style="list-style-type: none"> ● Explain Misappropriation of cash only ● Complete categories of Fraud
	18	<ul style="list-style-type: none"> ● Complete Objects of Auditing
	19	<ul style="list-style-type: none"> ● Revision of Objects of Auditing ● Difference between Error and Fraud
	20	<ul style="list-style-type: none"> ● Test of Objects of Auditing
5th	21	<ul style="list-style-type: none"> ● Auditors responsibilities and duties with regard to error and fraud
	22	<ul style="list-style-type: none"> ● Advantages of an Audit ● Limitations of Audit
	23	<ul style="list-style-type: none"> ● Complete Revision of Objects, Advantages, Limitations
	24	<ul style="list-style-type: none"> ● Classification of Audit-Introduction ● Explain Statutory Audit, Private Audit, Govt. Audit
	25	<ul style="list-style-type: none"> ● Internal Audit, Complete Audit, Partial Audit
6th	26	<ul style="list-style-type: none"> ● Continuous Audit-Introduction, Meaning and Definition

		<ul style="list-style-type: none"> ● Suitability ● Advantages and Disadvantages
	27	<ul style="list-style-type: none"> ● Precautions ● Periodical Audit- Meaning and Definition ● Suitability
	28	<ul style="list-style-type: none"> ● Advantages and Disadvantages ● Difference between Continuous Audit and Periodical Audit
	29	<ul style="list-style-type: none"> ● Interim Audit- Meaning and Definition ● Need ● Advantages and Disadvantages
	30	<ul style="list-style-type: none"> ● Difference between Continuous Audit and Interim Audit ● Cash Audit, Cost Audit , Management Audit
7th	31	<ul style="list-style-type: none"> ● Internal Audit- Meaning and Definition ● Objects and Importance ● Qualification of an Internal Auditor
	32	<ul style="list-style-type: none"> ● Procedure of Internal Audit ● Advantages and Disadvantages ● Difference between Continuous Audit and Internal Audit
	33	<ul style="list-style-type: none"> ● External Auditor- Meaning ● Difference between External Audit and Internal Audit ● Difference between Statutory Audit and Internal Audit
	34	<ul style="list-style-type: none"> ● Audit Process and Audit Programme- Preparation before Audit ● Audit Plan complete
	35	<ul style="list-style-type: none"> ● Audit Programme- - Meaning and Definition ● Objectives and Types
8th	36	<ul style="list-style-type: none"> ● Essentials of a good Audit Programme ● Advantages and Disadvantages
	37	<ul style="list-style-type: none"> ● Audit Notebook-Meaning and Definition ● Contents of Audit Notebook ● Importance or Advantages ● Disadvantages
	38	<ul style="list-style-type: none"> ● Test of Audit Programme complete
	39	<ul style="list-style-type: none"> ● Audit Working Papers-Meaning ● Audit Working Paper Includes ● Objects
	40	<ul style="list-style-type: none"> ● Essentials of Good Working Papers ● Methods or Procedure of Work
9th	41	<ul style="list-style-type: none"> ● Methods of Checking-Routine Checking ● Meaning, Routine Checking includes ● Objects, Advantages and Disadvantages
	42	<ul style="list-style-type: none"> ● Test of Routine Checking
	43	<ul style="list-style-type: none"> ● Test Checking- Introduction ● Meaning and Definition ● Elements or Features ● Advantages and Disadvantages
	44	<ul style="list-style-type: none"> ● Precautions. ● Audit in Depth ● Overall Check
	45	<ul style="list-style-type: none"> ● Audit Evidence complete
10th	46	<ul style="list-style-type: none"> ● Audit File complete
	47	<ul style="list-style-type: none"> ● Revision of complete Audit Process and Audit Programme
	48	<ul style="list-style-type: none"> ● Internal Control- Introduction ● Meaning and Definition
	49	<ul style="list-style-type: none"> ● Objectives ● Principles
	50	<ul style="list-style-type: none"> ● Forms of Internal Control

11th	51	<ul style="list-style-type: none"> ● Need ● Internal Control and Auditor
	52	<ul style="list-style-type: none"> ● Internal Check- Introduction ● Meaning and Definition
	53	<ul style="list-style-type: none"> ● Test of Internal Control
	54	<ul style="list-style-type: none"> ● Elements or Objectives ● Features ● Essentials
	55	<ul style="list-style-type: none"> ● Factors ● Internal Check and Auditor
12th	56	<ul style="list-style-type: none"> ● Advantages and Disadvantages ● Difference between Internal Check and Internal Audit
	57	<ul style="list-style-type: none"> ● Difference between Internal Check and Internal Control ● Complete Revision of Internal Control and Internal Check
	58	<ul style="list-style-type: none"> ● Verification of Assets and Liabilities- Introduction ● Meaning and Definition ● Objects
	59	<ul style="list-style-type: none"> ● Importance and Advantages of Verification ● Difference between Vouching and Verification ● Difference between Verification and Valuation
	60	<ul style="list-style-type: none"> ● Auditors duty regarding Verification of Assets and Liabilities
13th	61	<ul style="list-style-type: none"> ● Procedure for Verification of Assets- ● Freehold Land and Building ● Leasehold Property ● Plant and Machinery ● Furniture, Fixture and Fittings
	62	<ul style="list-style-type: none"> ● Loose Tools ● Car and other Conveyance ● Livestock ● Investments
	63	<ul style="list-style-type: none"> ● Assets acquired on Hire Purchase Agreement ● Stock-In –Trade ● Bills Receivable
	64	<ul style="list-style-type: none"> ● Verification of Liabilities-Introduction ● Trade Creditors ● Revision of complete Verification of Assets and Liabilities
	65	<ul style="list-style-type: none"> ● Audit Report-- Introduction ● Meaning and Definition ● Importance
14 th	66	<ul style="list-style-type: none"> ● Purpose Of Audit Report
	67	<ul style="list-style-type: none"> ● Specimen of Audit Report ● Difference between Clean and Qualified Report
	68	<ul style="list-style-type: none"> ● Audit Certificates ● Difference between Audit Certificate and Audit Report
	69	<ul style="list-style-type: none"> ● Complete revision of syllabus
	70	<ul style="list-style-type: none"> ● Class Test

