LESSON PLAN

Name of the Faculty : Ms. Parul Chawla
Discipline : Office Management and Computer Application
Semester : 5th
Subject : Auditing
Lesson Plan Duration : 15 weeks (30.07.2026 to 23.11.2026)

Week		Theory
	Lecture Day	Topic(Including Assignments And Tests)
1st	1	• Introduction of syllabus
	2	• Auditing- Introduction • Meaning and definition
	3	• Elements of auditing • Need of auditing
	4	• Scope of auditing • Meaning of book keeping, accountancy
	5	• Meaning of auditing and investigation • Difference between book keeping and accountancy
2nd	6	• Difference between accountancy and auditing • Difference between auditing and investigation complete
	7	• Accountancy is a necessity while Auditing is a luxury .Explain.
	8	• Audit Procedures • Audit Techniques
	9	• Test of Accountancy is a necessity while Auditing is a luxury .Explain
	10	• Basic concepts of Auditing • Audit Principles
3rd	11	• Qualities of an Auditor • Types of Auditor
	12	• Complete revision of Auditing
	13	• Objects of Auditing- Introduction • Meaning and Definition
	14	• Subsidiary Object- Introduction • Detection of Error- Meaning • Main classes of Errors- Explain up to compensatory Errors
	15	• Complete classes of Error
4th	16	• Detection of Fraud-Meaning • Kinds of fraud-Introduction
	17	• Explain Misappropriation of cash only • Complete categories of Fraud
	18	• Complete Objects of Auditing
	19	• Revision of Objects of Auditing • Difference between Error and Fraud
	20	• Test of Objects of Auditing
5th	21	• Auditors responsibilities and duties with regard to error and fraud
	22	• Advantages of an Audit • Limitations of Audit
	23	• Complete Revision of Objects, Advantages, Limitations
	24	• Classification of Audit-Introduction • Explain Statutory Audit, Private Audit, Govt. Audit
	25	• Internal Audit, Complete Audit, Partial Audit
	26	• Continuous Audit-Introduction, Meaning and Definition
	27	• Suitability • Advantages and Disadvantages

6th	28	• Precautions • Periodical Audit- Meaning and Definition • Suitability
	29	• Advantages and Disadvantages • Difference between Continuous Audit and Periodical Audit
	30	• Interim Audit- Meaning and Definition • Need • Advantages and Disadvantages
7th	31	• Difference between Continuous Audit and Interim Audit • Cash Audit, Cost Audit , Management Audit
	32	• Internal Audit- Meaning and Definition • Objects and Importance • Qualification of an Internal Auditor
	33	• Procedure of Internal Audit • Advantages and Disadvantages • Difference between Continuous Audit and Internal Audit
	34	• External Auditor- Meaning • Difference between External Audit and Internal Audit • Difference between Statutory Audit and Internal Audit
8th	35	• Audit Process and Audit Programme- Preparation before Audit • Audit Plan complete
	36	• Audit Programme- - Meaning and Definition • Objectives and Types
	37	• Essentials of a good Audit Programme • Advantages and Disadvantages
	38	• Audit Notebook-Meaning and Definition • Contents of Audit Notebook • Importance or Advantages • Disadvantages
	39	• Test of Audit Programme complete
	40	• Audit Working Papers-Meaning • Audit Working Paper Includes • Objects
9th	40	• Essentials of Good Working Papers • Methods or Procedure of Work
	41	• Methods of Checking-Routine Checking • Meaning, Routine Checking includes • Objects, Advantages and Disadvantages
	42	• Test of Routine Checking
	43	• Test Checking- Introduction • Meaning and Definition • Elements or Features • Advantages and Disadvantages
	44	• Precautions. • Audit in Depth • Overall Check
	45	• Audit Evidence complete
10th	46	• Audit File complete
	47	• Revision of complete Audit Process and Audit Programme
	48	• Internal Control- Introduction • Meaning and Definition
	49	• Objectives • Principles
	50	• Forms of Internal Control
	51	• Need • Internal Control and Auditor
	52	• Internal Check- Introduction • Meaning and Definition

11th	53	• Test of Internal Control
	54	• Elements or Objectives • Features • Essentials
	55	• Factors • Internal Check and Auditor
12th	56	• Advantages and Disadvantages • Difference between Internal Check and Internal Audit
	57	• Difference between Internal Check and Internal Control • Complete Revision of Internal Control and Internal Check
	58	• Verification of Assets and Liabilities- Introduction • Meaning and Definition • Objects
	59	• Importance and Advantages of Verification • Difference between Vouching and Verification • Difference between Verification and Valuation
	60	• Auditors duty regarding Verification of Assets and Liabilities
13th	61	• Procedure for Verification of Assets- • Freehold Land and Building • Leasehold Property • Plant and Machinery • Furniture, Fixture and Fittings
	62	• Loose Tools • Car and other Conveyance • Livestock • Investments
	63	• Assets acquired on Hire Purchase Agreement • Stock-In –Trade • Bills Receivable
	64	• Verification of Liabilities-Introduction • Trade Creditors
	65	Revision of complete Verification of Assets and Liabilities
14th	66	Audit Report-- Introduction
	67	Meaning and Definition of Audit Report
	68	Importance of Audit Report
	69	• Purpose Of Audit Report
	70	Revision of Complete Unit
15th	71	Class Test of Complelte Unit
	72	• Specimen of Audit Report • Difference between Clean and Qualified Report
	73	• Audit Certificates • Difference between Audit Certificate and Audit Report
	74	• Complete revision of syllabus
	75	• Class Test