**Name of Assistant Professor: MISS POONAM KANOJIA**

**Class and Section:……BCOM-III ( VIth -** Semester and Section-A)

**Subject: ….AUDITING ……….**

**Lesson Plan**: 18Weeks (from January 2018 to April 2018)

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| Week 1, **January 1 to January 7**  Chapter 1: INTRODUCTION |
| Assignments |
| Week 1, Day 1, January 1   * Meaning and origin of auditing |
| Week 1, Day 2, January 2   * Necessity of auditing |
| Week 1, Day 3, January 3   * Book keeping,accountancy, auditing and investigation |
| Week 1, Day 4, January 4   * Accountancy is a necessity while auditing is luxury |
| Week 1, Day 5, January 5 **Holiday** |
| Week 1, Day 6, January 6   * Scope of auditing |
| Week 2, **January 8 to January14**  Chapter 1:INTRODUCTION |
| Assignments |
| Week 2, Day 1, January 8   * Basic concept of auditing |
| Week 2, Day 2, January 9   * Auditing principles |
| Week 2, Day 3, January 10   * Audit procedure |
| Week 2, Day 4, January 11   * Relationship between principles, procedure and techniques |
| Week 2, Day 5, January 12   * Qualities of an auditor |
| Week 2, Day 6, January 13   * Types of auditor |
| Week 3, **January 15 to January 21**  Chapter 2: OBJECTS , IMPORTANCE AND LIMITATIONS OF AUDITING |
| Assignments |
| Week 3, Day 1, January 15   * Objects of auditing |
| Week 3, Day 2, January 16   * Location of error |
| Week 3, Day 3, January 17   * Detection of fraud |
| Week 3, Day 4, January 18   * Auditor’s responsibility with regard to undetected fraud and errors |
| Week 3, Day 5, January 19   * Advantages of audit |
| Week 3, Day 6, January 20   * Limitations of audit |
| Week 4, **January 22 to January 28**  Chapter 3: TYPES OF AUDIT |
| Assignments |
| Week 4, Day 1, January 22 **Holiday** |
| Week 4, Day 2, January 23   * According to organization of business |
| Week 4, Day 3, January 24   * According to practically |
| Week 4, Day 4, January 25   * Advantages of continuous audit |
| Week 4, Day 5, January 26 **Holiday** |
| Week 4, Day 6, January 27   * Periodical audit |
| Week 5, **January 29 to February4**  Chapter 3: TYPES OF AUDIT |
| Assignments |
| Week 5, Day 1, January 29   * Interim audit |
| Week 5, Day2, January 30   * Cash audit |
| Week 5, Day 3, January 31 **Holiday** |
| Week 5, Day 4, February 1   * Objects of internal audit |
| Week 5, Day 5, February 2   * Procedure of internal audit |
| Week 5, Day 6, February 3   * Internal audit and statutory audit |
| **Week 6, February 5to February 11**  Chapter 4: AUDIT PROCESS AND AUDIT PROGRAMME |
| Assignments   * Objects ,importance and limitations of auditing * Types of audit |
| Week 6, Day 1, February 5   * Preperation before audit |
| Week 6, Day 2, February 6   * Audit programme |
| Week 6, Day 3, February 7   * Remedies or elasticity in audit programme |
| Week 6, Day 4, February 8   * Audit notebook |
| Week 6, Day 5, February 9   * Methods of audit work |
| Week 6, Day 6, February 10 **Holiday** |
| Week 7, **February 12 to February 18**  Chapter 4: AUDIT PROCESS AND AUDIT PROGRAMME |
| Assignments |
| Week 7, Day 1, February 12   * Routine checking |
| Week 7, Day 2, February 13 **Holiday** |
| Week 7, Day 3, February 14   * Test checking |
| Week 7, Day 4, February 15   * Audit in depth |
| Week 7, Day 5, February 16   * Overall check |
| Week 7, Day 6, February 17   * Test of the chapter |
| Week 8 **February 19 to February25**  Chapter 5 : INTERNAL CONTROL ,INTERNAL CHECK AND INTERNAL AUDIT |
| Assignments |
| Week 8, Day 1, February 19   * Internal control |
| Week 8, Day 2, February 20   * Forms of internal control |
| Week 8, Day 3, February 21   * Internal check |
| Week 8, Day 4, February 22   * Features of an efficient internal check system |
| Week 8, Day 5, February 23   * Advantages and disadvantages of internal check |
| Week 8, Day 6, February 24   * Purchase and internal check |
| Week 9, **February26 to March4**  Chapter 5 : INTERNAL CONTROL ,INTERNAL CHECK AND INTERNAL AUDIT |
| Assignments |
| Week 9, Day 1, February 26   * Sale return and internal check |
| Week 9, Day 2, February 27   * Internal audit |
| Week 9, Day 3, February 28 **Holiday** |
| Week 9, Day 4, March 1 **Holiday** |
| Week 9, Day 5, March 2 **Holiday** |
| Week 9, Day 6, March 3 **Holiday** |
| Week 10, **March 5 to March11**  Chapter 6: ROUTINE CHECKING AND VOUCHING |
| Assignments   * Audit process and audit programme * Internal control ,internal check and internal audit |
| Week 10, Day 1, March 5   * Meaning and definition |
| Week 10, Day 2, March 6   * Voucher |
| Week 10, Day 3, March 7   * Important items of receipt side |
| Week 10, Day 4, March 8   * Vouching of payment side of cash book |
| Week 10, Day 5, March 9   * Important items of payment side |
| Week 10, Day 6, March 10   * Vouching of purchase book |
| Week 11, **March 12 to March 18**  Chapter 7:VERIFICATION OF ASSETS AND LIABILITIES |
| Assignments |
| Week 11, Day 1, March 12   * Meaning of verification |
| Week 11, Day 2, March 13   * Duties of an auditor in relation to verification |
| Week 11, Day 3, March 14   * Verification of assets |
| Week 11, Day 4, March 15   * Verification of stock in trade and the auditor |
| Week 11, Day 5, March 16   * Verification of liabilities |
| Week 11, Day 6, March 17   * Test of the chapter |
| Week 12, **March 19 to March25**  Chapter 8: APPOINTMENT ,POWER,DUTIES AND LIABILITIES OF AN AUDITOR |
| Assignments |
| Week 12, Day 1, March 19   * Introduction |
| Week 12, Day 2, March 20   * Sole proprietorship concern |
| Week 12, Day 3, March 21   * Company |
| Week 12, Day 4, March 22   * Qualification of auditors |
| Week 12, Day 5, March 23   * Status or legal position of the auditor |
| Week 12, Day 6, March 24   * Rights of auditor |
| Week 13, **March26to April 1**  Chapter 8: APPOINTMENT ,POWER,DUTIES AND LIABILITIES OF AN AUDITOR |
| Assignments |
| Week 13, Day 1, March 26   * Duties of auditor |
| Week 13, Day 2, March 27   * An auditor is a watch dog but not a blood hound |
| Week 13, Day 3, March 28   * Liabilities of an auditor |
| Week 13, Day 4, March 29 **Holiday** |
| Week 13, Day 5, March 30   * Protection against breach of duty |
| Week 13, Day 6, March 31   * Joint auditors |
| Week 14, **April 2 to April 8**  Chapter 9: AUDIT REPORT |
| Assignments |
| Week 14, Day 1, April 2   * Meaning and definition |
| Week 14, Day 2, April 3   * Types of audit report |
| Week 14, Day 3, April 4   * Specimen of audit report |
| Week 14, Day 4, April 5   * Audit certificates |
| Week 14, Day 5, April 6   * Difference between audit certificate and audit report |
| Week 14, Day 6, April 7   * Test of the chapter |
| Week 15, **April 9 to April15**  Chapter 10:INVESTIGATION |
| Assignments |
| Week15 , Day 1, April 9   * Meaning and definitions |
| Week 15, Day 2, April 10   * Inquiry and investigation |
| Week 15, Day 3, April 11   * Objective of investigation |
| Week 15, Day 4, April 12   * Investigation on the behalf of owner of the business |
| Week 15, Day 5, April 13   * Investigation by tax authorities |
| Week 15, Day 6, April 14 **Holiday** |
| Week 16, **April 16 to April22**  Chapter 11: AUDITING OF E-COMMERCE TRANSACTIONS |
| Assignments |
| Week 16, Day 1, April 16   * Introduction |
| Week 16, Day 2, April 17   * Historical prospective |
| Week 16, Day 3, April 18 **Holiday** |
| Week 16, Day 4, April 19   * The effects of E-commerce on audit process |
| Week 16, Day 5, April 20   * Audit of E-commerce transactions |
| Week 16, Day 6, April 21   * Test of the chapter |
| Week17 **April 23 to April29**  Chapter 12:PROFESSIONAL CONDUCT AND ETHICS |
| Assignments |
| Week17 , Day 1, April 23   * Meaning and definitions |
| Week 17, Day 2, April 24   * Professional ethics for auditor |
| Week 17, Day 3, April 25   * Professional ethics under chartered accountant act,1949 |
| Week 17, Day 4, April 26   * Professional misconduct and other misconduct under schedule of chartered accountant act and apart from schedule |
| Week 17, Day 5, April 27   * Test of the half chapter |
| Week 17, Day 6, April 28   * Test of second half of chapter |
| Week 18 **April 30 to May 6**  Chapter |
| Assignments |
| Week18 , Day 1, April 30 **Holiday** |