

## **BCM-302 AUDITING**

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**Course Objective: The objective of the course is to provide basic knowledge of auditing concepts and equip them with of auditing practices.**

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### **Block-1 Introduction of Auditing and Audit Programme**

- Unit-1 Auditing- An Introduction
- Unit-2 Classification of Audit
- Unit-3 Audit Programme Techniques,
- Unit-4 Preparation and Procedure of Audit
- Unit-5 Internal Control, Check and Audit

### **Block-2 Vouching, Verification and Appointment and Removal of Auditor**

- Unit-6 Vouching
- Unit-7 Verification and Valuation of Assets
- Unit-8 Depreciation, Provisions and Reserves
- Unit-9 Appointment and Removal of Auditor

### **Block-3 Company Audit and Audit Reports**

- Unit-10 Company Audit
- Unit-11 Audit of Banking Companies
- Unit-12 Special Audit
- Unit-13 Audit Reports

### **Block-4 Divisible Profits and Dividends, and Investigation of Accounts**

- Unit-14 Divisible Profits and Dividends
- Unit-15 Liabilities of An Auditor
- Unit-16 Cost and Management Audit
- Unit-17 Investigation of Accounts
- Unit-18 Professional Conduct and Ethics

### **Suggested Readings:**

1. Aruna Jha, Student guide to Auditing, Taxman Allied Service (P) Ltd.
2. Ravinder Kumar & Virender Sharma, Fundamentals of Practical Auditing,
3. Kamal Gupta & Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill.
4. K.C. Shekhar, Auditing, Vikas Publishing House (P) Ltd.
5. S. D. Sharma, Auditing Principles and Practice, Taxmann Allied Services (P) Ltd.
6. B. K. Mehta (Hindi), Auditing, Sahitya Bhawan Publishers and Distributers (P) Ltd.
7. A.K. Singh, Elements of Auditing, Brijwasi Book Distributor and Publisher Delhi.