

**SARDAR PATEL UNIVERSITY**  
**Programme & Subject: B.Com (Honours)**  
**(3 Years)**  
**Semester: II**  
**Syllabus with effect from: December - 2015**

<b>Paper Code: UB02ECOH02</b>	<b>Total Credit: 4</b>
<b>Title Of Paper: Principles of Auditing</b>	

Unit	Description in Detail	Weightage (%)
I	<b>Introduction to Auditing</b> Definition, Characteristics and Scope of Auditing, Difference between Auditing and Accountancy, Types of Audit (a brief view only) and Objects of Auditing	25%
II	<b>Organizing Audit Work</b> Audit Planning, To keep note of appointment, Audit Programme, Division of Work Amongst Audit Assistants, Audit Note Book, Auditor's Working Papers, Determining Audit Procedure, Consideration to be kept in mind at the commencement of new audit	25%
III	<b>Internal Check, Internal Control, Internal Audit</b> Meaning, Characteristics, Objectives, Auditor's duty regarding internal check system, Difference between Internal Audit and Statutory Audit, Difference between Internal Check and Internal Audit <b>Vouching</b> Meaning, of Vouching and Voucher, Characteristics, Objectives, Importance of Vouching, Points to be considered in Vouching, Vouching and Auditor's duties	25%
IV	<b>Company Auditor</b> Qualification, Disqualification, Appointment, Removal, Remuneration, Status of an auditor, Rights of an auditor, Duties of an auditor, Liabilities of an auditor under the Companies Act and Liabilities of an auditor to third parties	25%
<b>Tutorial : Credit – 1 Marks – 25</b>		
V	Total Twenty questions from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students.	25%

Journal shall be evaluated by the concerned teachers.

**Basic Text & Reference Books:-**

- Practical Auditing Accounting- H.N. Tondon
- A text book of Auditing- Arun Jha
- Auditing- D S Rawal
- Auditing- S. Shrinivasan

