

SARDAR PATEL UNIVERSITY
PROGRAMME: B.COM. (HONS') (3 Years)
(International Accounting)
(Under Choice Based Credit System Based on UGC Guidelines)
Syllabus with effect from: December-2018

Semester: II

Paper Code: UB02DCOH22	Total Credits: 4
Title of Paper: Principles of Auditing	
Objective : The objective of this course is to impart knowledge about the principles and methods of auditing and their applications.	

Unit No.	Description in Detail	Weightage
1	Introduction to Auditing Definition, Characteristics and Scope of Auditing, Difference between Auditing and Accountancy, Types of Audit (a brief view only) and Objects of Auditing	25%
2	Organizing Audit Work 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%
3	Internal Check, Internal Control, Internal Audit Meaning, Characteristics, Objectives, Auditor's duty regarding internal check system, Difference between Internal Audit and Statutory Audit, Difference between Internal Check and Internal Audit Vouching Meaning, of Vouching and Voucher, Characteristics, Objectives, Importance of Vouching, Points to be considered in Vouching, Vouching and Auditor's duties	25%
4	Company Auditor 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%

Evaluation : Internal : 40 Marks (Theory)
: External: 60 Marks (Theory) – Two Hours Examination

Tutorial : Credit – 1 Marks – 25

Unit – 5	Total Twenty questions from Unit 1 to 4, shall comprise as a part of Journal, which shall be maintained by the students.	25%
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Evaluation : Internal : 25 Marks
Journal shall be evaluated by the concerned teachers.

Reference Books:

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