

Uka Tarsadia University



B.Com (Computer Applications)

Basics of Auditing (030100403)

4th Semester

Effective from January-2013

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Basics of Auditing (030100403)

B.Com (Computer Applications) (Sem.-4) Syllabus, effective from January-2013

Course Objective and Outcome: To familiarize students with basics of auditing in business.

Total Hours: 52

[4 hrs. per week]

Unit-1 Introduction to Auditing

[Weightage 25%]

- 1.1. Meaning and Definition, Characteristics, Scope
- 1.2. Objects of Auditing
- 1.3. Types of Audit
- 1.4. Organizing Audit Work- Audit Note Book, Auditor's Working Papers

Unit-2 Vouching and Verification

[Weightage 25%]

- 2.1. Definition, Different Types of Vouchers
- 2.2. Objects & Importance of Vouching
- 2.3. Verification- Definition, Objectives, Importance, General Principle, Difference between Vouching & Verification
- 2.4. Allocation of Capital and Revenue Expenditure- Capital Expenditure, Revenue Expenditure, Difference between Capital and Revenue Expenditure

Unit-3 Company Audit-I

[Weightage 25%]

- 3.1. Company Auditor- Qualification and Liabilities of an Auditor
- 3.2. Auditor's Report - Meaning, Basic elements of Auditor's report, Points to be consider while preparing the audit report, Types of Audit report.
- 3.3. Auditor's Certificate - Meaning, Significance, Difference between Audit Report & Certificate

Unit-4 Company Audit-II

[Weightage 25%]

- 4.1. Audit Programmes- Meaning, Points to be Considered while preparing Audit Programme, Various Types of Audit Programmes (Trust & Educational Institute)
- 4.2. EDP Audit- System, Features, Controls and Audit

Text Book:

1. T J Rana, "Principles of Auditing", Sudhir Prakashan.

References Books

1. Auditing: Principles and Practice, By Ravinder Kumar, Virender Sharma, PHI Publication.

