

DEPARTMENT OF COMMERCE

CLASS: BCOM II SEM.III

SUB:AUDITING

SYLLABUS

Unit -1: Meaning of Auditing, Objectives & Advantages, Types of Audit, commencement of business audit.

Unit-2: Internal Check system, Audit programme, Routine checking and Vouching, Verification and Valuation of Assets and liabilities.

Unit-3 :Company Auditor, Appointment, Power, duties, Liabilities.

Unit-4 :Audit of Divisible Profit, Dividend, Audit Report, Types of Report,

Unit-5:Audit of Banking, Insurance & Educational Institutions.