DPG DEGREE COLLEGE GURGAON

LESSON PLANNER FOR THE SEMESTER II/IV/VI (A.Y. -2017-18)

**NAME OF THE TEACHER: *Ashwani Deswal (Assistant Professor)***

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|  | **CLASS** | **B.Com- 3 Year Semester-VI (Section A &B)** |
|  | **SUBJECT** | **Auditing** |
|  |  | **TOPICS COVERED** |
| **CHAPTER 1**  **WEEK 1**  **1/1/18** | **WEEK 1 Day 1**  **1.1.1** | **Introduction of auditing**  Introduction and meaning |
| **2/1/18** | **WEEK 1 Day 2**  **1.2.1**  **1.2.2** | Characteristics of auditing  Objective of audit |
| **3/1/18** | **WEEK 1 Day3**  **1.3.1** | Qualification and qualities of an auditor |
| **4/1/18** | **WEEK 1 Day 4**  **1.4.1**  **1.4.2** | Advantage of audit  Limitation of audit |
| **5/1/18** | **WEEK 1 Day 5**  **1.5.1** | Scope of audit |
| **6/1/18** | **WEEK 1 Day 6**  **1.6.1**  **1.6.2** | Revision of chapter 1 |
| **CHAPTER 2**  **WEEK 2**  **8/1/18** | **WEEK 2 Day 1**  **2.1.1**  **2.1.2**  **2.1.3** | **Classification of audits**  Classification based on organizational structure  Classification based on timing and scope of audit  Classification of Audit based on specific objective |
| **CHAPTER- 3**  **9/1/18** | **WEEK 2 Day 2**  **3.1.1** | Audit planning procedure |
| **10/1/18** | **WEEK 2 Day 3**  **3.2.1** | Preliminary preparation by the auditor |
| **11/1/18** | **WEEK 2 Day 4**  **3.3.1** | Audit Programme |
| **12/1/18** | **WEEK 2 Day 5**  **3.4.1** | Audit Evidence |
| **13/1/18** | **WEEK 2 Day 6**  **3.5.1** | Commencement of a new Audit |
| **CHAPTER 4**  **WEEK 3**  **15/1/18** | **WEEK 3 Day 1**  **4.1.1** | **INTERNAL CONTROL SYSTEM**  Introduction and classification |
| **16/1/18** | **WEEK 3 Day 2**  **4.2.1**  **4.2.2** | Internal check  Internal audit |
| **17/1/18** | **WEEK 3 Day 3**  **4.3.1** | Scope of internal audit |
| **18/1/18** | **WEEK 3 Day 4**  **4.4.1** | Role of internal audit |
| **19/1/18** | **WEEK 3 Day 5** | Objective of internal audit |
| **20/1/18** | **WEEK 3 Day 6**  **4.5.1**  **4.5.2** | Significance of internal audit  Procedure of internal audit |
| **WEEK 4**  **22/1/18** | **WEEK 4 Day 1**  **4.6.1** | Types of internal audit |
| **23/1/18** | **WEEK 4 Day 2**  **4.7.1** | Forward looking approach to internal auditing |
| **24/1/18** | **WEEK 4 Day 3**  **4.8.1** | Internal audit report |
| **25/1/18** | **WEEK 4 Day 4** | Revision of chapter 4 |
| **CHAPTER 5**  **27/1/18** | **WEEK 4 Day 6**  **5.1.1** | **Unit II Vouching concept and importance**  Introduction |
| **WEEK 5**  **29/1/18** | **WEEK 5 Day 1**  **5.2.1** | Voucher concept |
| **30/1/18** | **WEEK 5 Day 2**  **5.3.1** | Importance of vouching |
| **CHAPTER 6**  **31/2/18** | **WEEK 5 Day 3**  **6.1.1** | **Vouching of cash transactions**  Vouching of cash receipt transactions |
| **1/2/18** | **WEEK 5 Day 4**  **6.2.1** | Vouching of cash payment transactions |
| **2/2/18** | **WEEK 5 Day 5**  **6.3.1**  **6.3.2** | Vouching of petty cash book item  Vouching of trading transactions |
| **CHAPTER 7**  **3/2/18** | **WEEK 5 Day 6**  **7.1.1** | **Verification and valuation of assets and liabilities - I**  Introduction and meaning |
| **WEEK 6**  **5/2/18** | **WEEK 6 Day 1**  **7.2.1** | Verification of assets |
| **6/2/18** | **WEEK 6 Day 2**  **7.3.1** | Valuation of assets |
| **7/2/18** | **WEEK 6 Day 3**  **7.4.1** | Verification and valuation of investment |
| **8/2/18** | **WEEK 6 Day 4**  **7.5.1** | Verification and valuation of inventries |
| **9/2/18** | **WEEK 6 Day 5**  **7.6.1** | Verification and valuation of fixed assets |
| **10/2/18** | **WEEK 6 Day 6**  **7.7.1** | Verification and valuation of other current assets |
| **WEEK 7**  **12/2/18** | **WEEK 7 Day 1**  **7.8.1** | Verification and valuation of Fictitious assets |
| **13/2/18** | **WEEK 7 Day 2**  **7.9.1** | Verification and valuation of contingent assets |
| **CHAPTER 8**  **14/2/18** | **WEEK 7 Day 3**  **8.1.1** | **Verification and valuation of assets and liabilities – II**  Introduction and meaning |
| **15/2/18** | **WEEK 7 Day 4**  **8.2.1** | Verification of liabilities |
| **16/2/18** | **WEEK 7 Day 5**  **8.3.1** | Valuation of liabilities |
| **17/2/18** | **WEEK 7 Day 6**  **8.4.1** | Verification of contingent liabilities |
| **CHAPTER 9**  **WEEK 8**  **19/2/18** | **WEEK 8 Day 1**  **9.1.1** | **Unit III company audit – I**  Introduction and meaning |
| **20/2/18** | **WEEK 8 Day 2**  **9.2.1** | Role of an Auditor |
| **21/2/18** | **WEEK 8 Day 3**  **9.3.1** | Disqualification of an Auditor |
| **22/2/18** | **WEEK 8 Day 4**  **9.4.1** | Appointment of Auditor in public company |
| **CHAPTER 6**  **23/2/18** | **WEEK 8 Day 5**  **9.5.1** | Re Appointment and rotation of auditor |
| **24/2/18** | **WEEK 8 Day 6**  **9.6.1** | Registration of Auditor |
| **WEEK 9**  **26/2/18** | **WEEK 9 Day 1**  **9.7.1** | Rights and power of Auditor |
| **27/2/18** | **WEEK 9 Day 2**  **9.8.1** | Different classes of Auditor |
| **28/2/18** | **WEEK 9 Day 3** | Revision of chapter |
| **CHAPTER 10**  **1/3/18** | **WEEK 9 Day 4**  **10.1.1** | **Auditor liabilities**  Introduction |
| **3/3/18** | **WEEK 9 Day 6**  **10.2.1** | Legal responsibility of Auditor |
| **5/3/18** | **WEEK 10 Day 1**  **10.3.1** | Liabilities of an Auditor |
| **6/3/18** | **WEEK 10 Day 2**  **10.4.1** | Liabilities of joint Auditor |
| **7/3/18** | **WEEK 10 Day 3**  **10.5.1** | Statutory duties and liabilities |
| **8/3/18** | **WEEK 10 Day 4** | Revision of chapter 6 |
| **9/3/18** | **WEEK 10 Day 5** | Revision of chapter 7 |
| **10/3/18** | **WEEK 10 Day 6** | Assignment |
| **WEEK 11**  **12/3/18** | **WEEK 11 Day 1** | Assignment checking |
| **CHAPTER 11**  **13/3/18** | **WEEK 11 Day 2**  **11.1.1** | **Audit of financial statement**  Introduction and meaning |
| **14/3/18** | **WEEK 11 Day 3**  **11.2.1** | Maintenance of books of accounts and registers |
| **CHAPTER 8**  **15/3/18** | **WEEK 11 Day 4**  **11.3.1** | Audit of share capital |
| **16/3/18** | **WEEK 11 Day 5**  **11.4.1** | Audit of reserve and surplus |
| **17/3/18** | **WEEK 11 Day 6**  **11.5.1** | Audit of public deposits |
| **WEEK 12**  **19/3/18** | **WEEK 12 Day 1**  **11.6.1** | **Audit of statement of profit and loss account** |
| **20/3/18** | **WEEK 12 Day 2** | Revision of chapter |
| **CHAPTER 12**  **21/3/18** | **WEEK 12 Day 3**  **12.1.1** | **Unit IV Audit Report**  introduction |
| **22/3/18** | **WEEK 12 Day 4**  **12.2.1** | Need and importance of audit report |
| **23/3/18** | **WEEK 12 Day 5**  **12.3.1** | Reporting responsibilities of auditor |
| **CHAPTER 9**  **24/3/18** | **WEEK 12 Day 6**  **12.4.1** | Requisities of good audit report |
| **WEEK 13**  **26/3/18** | **WEEK 13 Day 1**  **12.5.1** | Objectives of audit report |
| **27/3/18** | **WEEK 13 Day 2**  **12.6.1** | Contents of audit report |
| **28/3/18** | **WEEK 13 Day 3**  **12.7.1** | Types of audit report |
| **29/3/18** | **WEEK 13 Day 4** | Revision of chapter |
| **30/3/18** | **WEEK 13 Day 5** | Revision of chapter |
| **31/3/18** | **WEEK 13 Day 6** | Assignment of unit III |
| **WEEK 14**  **2/4/18** | **WEEK 14 Day 1** | Assignment checking |
| **CHAPTER 13**  **3/4/18** | **WEEK 14 Day 2**  **13.1.1** | **Investigation**  Introduction |
| **4/4/18** | **WEEK 14 Day 3**  **13.2.1** | Meaning |
| **5/4/18** | **WEEK 14 Day 4**  **13.3.1** | Nature of investigation |
| **6/4/18** | **WEEK 14 Day 5**  **13.3.1** | Nature of investigation |
| **7/4/18** | **WEEK 14 Day 6**  **13.4.1** | Objectives of investigation |
| **WEEK 15**  **9/4/18** | **WEEK 15 Day 1**  **13.4.1** | Objectives of investigation |
| **10/4/18** | **WEEK 15 Day 2** | Revision of chapter |
| **11/4/18** | **WEEK 15 Day 3** | Assignment on unit IV |
| **12/4/18** | **WEEK 15 Day 4** | Assignment checking |
| **13/4/18** | **WEEK 15 Day 5** | Assignment checking |
| **14/4/18** | **WEEK 15 Day 6** | Examination guidance lecture |
| **WEEK 16**  **16/4/18** | **WEEK 16 Day 1** | Examination guidance lecture |
| **17/4/18** | **WEEK 16 Day 2** | Examination guidance lecture |
| **18/4/18** | **WEEK 16 Day 3** | Examination guidance lecture |

**REMARKS:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**SIGN OF TEACHER:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ . SIGN OF THE PRINCIPAL: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ .**