

**Bachelor of Commerce with Accountancy and Finance**

**SEMESTER – IV**

**ADVANCED AUDITING**

**Computer Code 4004**

**4 Credits**

**Module :4.4**

**Evaluation Pattern:**

**Internal Evaluation 25 Marks**

**External Evaluation 75 Marks**

<b>Unit</b>	<b>Topic</b>	<b>Weightage%</b>	<b>No. Of Lectures</b>
	<b>Objective:</b> a) To impart knowledge of Auditing and cover the Theoretical knowledge the subject. b) Application of accountancy in execution of audit of the accounts as per various legislations.		
<b>1</b>	<b>Auditing of :</b> a. Cooperative societies b. Government Companies c. Charitable Trust	<b>25</b>	<b>15</b>
<b>2</b>	<b>Computer Assisted Audit Technique:</b> Approaches to Auditing in a CIS Environment, Special Consideration in case of Audit of E-Commerce Transactions.	<b>25</b>	<b>15</b>
<b>3</b>	<b>Auditors Reports</b> including Elementary Knowledge Of CARO 2003; Qualification in Auditors Report. NOTE: The Audit Report to be studied is that which is applicable to the year ended immediately before commencement of the Academic Year.	<b>25</b>	<b>15</b>
<b>4</b>	<b>Acquaintance with Compulsory Accounting Standard</b> issued by Institute of Chartered Accountants of India being – AS1, AS2, AS3, AS4, AS6, AS9, AS10, AS13.NOTE: The Accounting Standard to be studied is that which is pronounced by the ICAI for the year ended immediately before commencement of the	<b>25</b>	<b>15</b>

	Academic Year.		
	<b>Total</b>	<b>100</b>	<b>60</b>

**Reference Text Books:**

<b>Title of the Book</b>	<b>Author</b>	<b>Publication</b>	<b>Year of Publication</b>
Ainapure	Ainapure	MananPrakashan	2012
Sandeep Gupta	Sandeep Gupta SachinBhandarkar	VipulPrakashan	2012
Contemporary Auditing	Kamal Gupta	Tata Mc. Grow Hill,	2011
Fundamentals of Auditing	Kamal Gupta & Ashok Arora	Tata Mc. Grow Hill,	2011
Textbook of Auditing	Batra & Bagradia	Tata Mc. Grow Hill,	2011
Practical Auditing	Spicer & Peglar, S. V. Ghatalia	Allied Publishers Pvt. Ltd.	2011
Principles and practice of auditing	Saxena, R G ;Johry, Geetika S	Himalaya publishing house	2011

