



# C. U. SHAH UNIVERSITY, Wadhwan City



Faculty of: Commerce

Bachelor of Commerce

SEMESTER : Sem V

CODE: 4CO05PAU1

Name of Subject Principles of Auditing – I

## Teaching & Evaluation Scheme

Teaching Scheme(Hours)				Evaluation Scheme(Marks)		
Theory	Tutorial	Practical	Total	Sessional	University	Total
4	0	0	4	30	70	100

**Objective: To** aware the students about the auditing principles and practices

**Prerequisite:** Basic Knowledge of Principles of Auditing & Fundamental Concepts

## Course outline

Sr. No.	Course Contents	Number of Hours
1	Introducing to Auditing Meaning, Importance, Scope, Objectives, Function of auditing, Limitations	10
2	Types of Audit Preparation of Audit, Audit Note Programme & procedure	10
3	Internal audit & control (Internal Check and Internal Control)	10
4	Capital & Revenue Income & expenditure Allocation	5
5	Vouching	10
	<b>Total Hours</b>	<b>45</b>

## Learning Outcomes

**Theoretical Outcome** It provide students with a good understanding of the principles of auditing

**Practical Outcome** Students gain a better understanding of audit research and develop their team-working, presentation, report writing, analytical, critical thinking, research and discursive skills in this module.



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## **Teaching & Learning Methodology**

- (A) Lectures
- (B) Case Studies
- (C) Class Participation

## **Books Recommended**

1. 'Principles and Practices of Auditing' By R.G. Sexsena , Himalaya Publication

## **E-Resources**

[http://business-school.exeter.ac.uk/module/?mod\\_code=BEA1011K](http://business-school.exeter.ac.uk/module/?mod_code=BEA1011K)