

**VEER NARMAD SOUTH GUJARAT UNIVERSITY**  
**Third Year B.Com.**  
**Semester -V**  
**Advanced Accounting & Auditing - Paper-V**  
**(PRINCIPLES OF AUDITING)**  
**Course Code - CE 520 A (1)**  
**(Syllabus effective from Academic Year 2018-19)**

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**Objective:**

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

<b>Unit</b>	<b>Course Contents</b>	<b>Weightage</b>
1	<b><u>Introduction:</u></b> 1.1 Meaning and Objectives of Auditing 1.2 Types of Audit 1.3 Internal Audit	<b>25%</b>
3	<b><u>Audit Process:</u></b> 2.1 Audit Program 2.2 Audit and Books 2.3 Working Papers and Evidences 2.4 Consideration for commencing an audit 2.5 Routine checking and test checking.	<b>25%</b>
3	<b><u>Internal Check System:</u></b> 3.1 Internal Control	<b>20%</b>
4	<b><u>Audit Procedure</u></b> 4.1 Vouching 4.2 Verification and Valuation of assets and liabilities	<b>30%</b>

**Note:**

- Case law in Auditing is not expected. However Principles enunciated in such case law is expected to be covered without specific reference to individual case.
- Marks for Advanced Accounting & Auditing Paper V & VI to be considered in a group.

**Suggested Reading**

1. Gupta Kamal: Contemporary Auditing; Tata McGraw-Hill, New Delhi
2. Tandon B.N.: Principles and Practice of Auditing;-S. Chand& Co,New Delhi.
3. Pagare Dinkar: Principles and Practice of Auditing;-Sultan-Chand& Co,New

Delhi

4. Sharma T.R.: Auditing Principles and Problems; Sahitya Bhawan, Agra.
5. RG. Saxena: Principle & Practicing of Auditing; Himalaya Publications.
6. Kamal Gupta: Fundamental of Auditing; Tata McGrew Hill, New Delhi.
7. S.V. Ghatalia: Practical Auditing; Allied Publisher.
8. Batra & Bagadia: Text Book of Auditing; Taxman Publication.