

<b>JSS College For Women(Autonomous), Saraswathipuram, Mysuru-570009</b>	
<b>Lesson Plan For – I-Semester- 2021-22</b>	
<b>Subject:</b>	<b>Advanced Auditing</b>
<b>Faculty:</b>	<b>SUMA.S.M</b>

Sl. No.	Unit	Credit Hours	Topic Of The Unit	No. Of Lectures	Teaching Methodologies	Assessment Methodologies
1	1	4	INTRODUCTION TO AUDITING: Introduction - Meaning - Definition	1	ICT , Chalk And Talk	Direct
2	1		Objectives ,Differences between Accountancy and Auditing	1	ICT ,Chalk And Talk	Direct
3	1		Types of Audit, Advantages of Auditing	2	ICT ,Chalk And Talk	Direct
4	1		Preparation before commencement of new Audit - Audit Notebook	4	ICT ,Chalk And Talk	Direct
5	1		Audit Working Papers, Audit Programme	2	ICT ,Chalk And Talk	Direct
6	1		VOUCHING: Meaning - Definition - Importance - Routine Checking and Vouching	3	ICT ,Chalk And Talk	Direct
7	1		Voucher -Types of Vouchers - Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments.	3	ICT ,Chalk And Talk	Direct
8	1		Vouching of Payments: Cash Purchases, Payment to Creditors, Deferred Revenue Expenditure	6	ICT, Chalk And Talk	Direct
9	2		VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES : Meaning	2	ICT, Chalk And Talk	Direct
10	2		Objectives of verification and valuation	2	ICT, Chalk And Talk	Direct
11	2		Position of an Auditor as regards the Valuation of Assets	2	ICT, Chalk And Talk	Direct
12	2		Verification and Valuation of different Items	4	ICT ,Chalk And Talk	Direct
13	2		Assets: Land & Building. Plant & Machinery, Goodwill -	2	ICT ,Chalk And Talk	Direct
14	2		Assets: Investments - Stock in Trade.	4	ICT ,Chalk And Talk	Direct
15	2		Liabilities: Bills Payable - Sundry Creditors - Contingent Liabilities	2	ICT ,Chalk And Talk	Direct
16	3		AUDITING STANDARDS AASB-Scope and Function..	2	ICT ,Chalk And Talk	Direct
17	3		Procedures for issuing Auditing Standards,	1	ICT, Chalk And Talk	Direct
18	3		Auditing Standards- Overall Objectives of the Independent Auditor and the conduct of an audit in accordance with standards on auditing (SA 200),	2	ICT, Chalk And Talk	Direct
19	3		Quality control for an audit of financial statements (SA 220), Audit	2	ICT ,Chalk And Talk	Direct


  
**PRINCIPAL**  
**JSS COLLEGE FOR WOMEN**  
 (Autonomous)  
 Saraswathipuram, MYSURU-570009

**HEAD**  
**Department of PG Commerce**  
**JSS College for Women**  
 (Autonomous)  
 Saraswathipuram, MYSURU-570009

		documentation (SA 230),			
20	3	The Auditor Responsibilities Relating To Frauds in an audit of financial statements (SA 240), Consideration of laws and regulations in an audit of financial statements.	2	ICT, Chalk And Talk	Direct
21	4	Recent Trends in Auditing:::	4	ICT, Chalk And Talk	Direct
22	4	Management audit	4	ICT ,Chalk And Talk	Direct
23	4	Energy audit	4	ICT, Chalk And Talk	Direct
24	4	Environment audit	4	ICT ,Chalk And Talk	Direct
25	4	Corporate Audit.	3	ICT, Chalk And Talk	Direct

  
Teacher

  
**HEAL**  
Department of PG Commerce  
JSS College for Women  
(Autonomous)  
Saraswathipuram, MYSURU-570 009

  
**Principal**  
PRINCIPAL  
JSS COLLEGE FOR WOMEN  
(Autonomous)  
Saraswathipuram, MYSORE-9