



Aggarwal College Ballabgarh

LESSON PLAN 17 WEEKS (JAN-APRIL)-2025

Name of Faculty: Dr Dimple Singhal
Designation/ Department: Assistant Professor/ Commerce

CLASS: B.com		SEMESTER: 6	SECTION: A
SUBJECT: AUDITING			
Week			
1	7-1-2025	Meaning, Origin and Definition of auditing	
	8-1-2025	Elements of auditing and necessity of auditing	
	9-1-2025	Book-keeping, accountancy and investigation	
	10-1-2025	Accountancy is a necessity while auditing is a luxury	
	11-1-2025	Scope, basic concepts, principles, procedures and techniques of auditing	
	12-1-2025	S. U. N. D. A. Y.	
2	13-1-2025	Qualities and types of auditors	
	14-1-2025	Main objects and subsidiary objects	
	15-1-2025	Frauds and other objects	
	16-1-2025	Auditors responsibility with regard to undetected frauds and errors	
	17-1-2025	Advantages and limitations of auditing	
	18-1-2025	Types of audit according to organization of business	
	19-1-2025	S. U. N. D. A. Y.	
3	20-1-2025	Types of audit according to practicality	
	21-1-2025	Continuous audit, periodical audit and interim audit	
	22-1-2025	Internal and external audit	

	23-1-2025	Preparation before audit and audit programme
	24-1-2025	Essentials of a good audit programme
	25-1-2025	Merits and demerits of audit programme
	26-1-2025	REPUBLIC DAY /S. U. N. D. A. Y.
4	27-1-2025	Audit notebook, contents and importance
	28-1-2025	Audit working papers, objects and ownership of audit working papers
	29-1-2025	Method of checking
	30-1-2025	Audit in depth and overall check
	31-1-2025	Internal control meaning, objects and forms
	1-2-2025	Internal check meaning, nature and objects
	2-2-2025	S. U. N. D. A. Y/BASANT PANCHAMI
5	3-2-2025	Is internal checking system an automatic process
	4-2-2025	Difference between these internal check, internal audit and internal control
	5-2-2025	Purchases return, sales return, stores, cash sales, cash book and internal check
	6-2-2025	Cash receipts, cash payment, wages and internal check
	7-2-2025	Test
	8-2-2025	Vouching meaning, objects and importance, types
	9-2-2025	S. U. N. D. A. Y
6	10-2-2025	Vouching cash book
	11-2-2025	Vouching of petty cash book, purchase book, sales book, bills book
	12-2-2025	HOLIDAY: GURU RAVIDAS JAYANTI
	13-2-2025	Vouching of journal proper
	14-2-2025	Verification meaning, definitions, objects and importance
	15-2-2025	Difference between vouching and verification and valuation

	16-2-2025	S. U. N. D. A. Y.
7	17-2-2025	Duties of an auditor in relation to verification and auditor's duty
	18-2-2025	Verification of assets
	19-2-2025	Assets acquired on hire purchase agreement, investments, stock in trade
	20-2-2025	Verification of stock in trade and the auditor
	21-2-2025	Bills receivable and cash in hand & cash at bank
	22-2-2025	Cash in transit, loan on mortgage, goodwill
	23-2-2025	S. U. N. D. A. Y.
8	24-2-2025	Patents, copyrights, trade mark
	25-2-2025	Capital and contingent liability
	26-2-2025	HOLIDAY: MAHA SHIVRATRI
	27-2-2025	Sole proprietorship concern and partnership concern
	28-2-2025	Company and appointment of company auditors
	1-3-2025	Qualifications of the company auditor and remuneration of the auditor
	2-3-2025	S. U. N. D. A. Y.
9	3-3-2025	Status of the company auditor and rights and powers of the auditor
	4-3-2025	Test
	5-3-2025	Duties of the auditor and liabilities of an auditor
	6-3-2025	Penalty for criminal acts under the companies act and joint auditors
	7-3-2025	Branch auditor
	8-3-2025	Audit of depreciation and reserves
	9-3-2025	S. U. N. D. A. Y.
10	10-3-2025	Divisible profits and dividends
	11-3-2025	Audit report introduction and importance

	12-3-2025	Subject matter of audit report and true & fair meaning
	13-3-2025	Matters to be considered while preparing report
	14-3-2025	Types of audit reports according to work
	15-3-2025	Types of audit reports according to nature
	16-03-2025	S. U. N. D. A. Y.
11	17-3-2025	Specimen of audit reports
	18-3-2025	Audit certificates
	19-3-2025	Presentations
	20-3-2025	Difference between audit report and audit certificate
	21-3-2025	Test
	22-3-2025	Investigation introduction
	23-3-2025	S. U. N. D. A. Y.
12	24-3-2025	Difference between auditing and investigation
	25-3-2025	Inquiry and investigation
	26-3-2025	Special audit and investigation
	27-3-2025	Necessity of investigation
	28-3-2025	Test
	29-3-2025	Presentations
	30-3-2025	S. U. N. D. A. Y.
13	31-3-2025	HOLIDAY: ID-UL-FITR
	1-4-2025	Essentials precautions while conducting an investigation
	2-4-2025	Presentations
	3-4-2025	Presentations
	4-4-2025	Test

	5-4-2025	Duties of an Investigator
	6-4-2025	S. U. N. D. A. Y.
14	7-4-2025	Presentations
	8-4-2025	Qualities of an Investigator
	9-4-2025	Auditing principles
	10-4-2025	HOLIDAY: MAHAVIR JAYANTI
	11-4-2025	Auditing procedures
	12-4-2025	Auditing investigation
	13-4-2025	S. U. N. D. A. Y.
15	14-4-2025	HOLIDAY: AMBEDKAR JAYANTI
	15-4-2025	Difference between principles, procedures and investigation
	16-4-2025	Test
	17-4-2025	Types of Investigations
	18-4-2025	Legal Views as Regards Investigation
	19-4-2025	Revision of Unit - I
	20-4-2025	S. U. N. D. A. Y.
16	21-4-2025	Revision of Unit – II
	22-4-2025	Revision of Unit – III
	23-4-2025	Revision of Unit – IV
	24-4-2025	Previous year question papers
	25-4-2025	Previous year question papers
	26-4-2025	Previous year question papers
	27-4-2025	S. U. N. D. A. Y.
	28-4-2025	Previous year question papers

17	29-4-2025	Revision
	30-4-2025	HOLIDAY: AKSHAY TRITYA
	01-05-2025	Revision
	02-05-2025	Revision
	03-05-2025	Revision
	04-05-2025	S. U. N. D. A. Y.

Signature