



# Aggarwal College Ballabgarh

## LESSON PLAN 17 WEEKS (JAN-APRIL)-2025

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**Designation/ Department: Assistant Professor/ Commerce**

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

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

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

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

	5-4-2025	Duties of an Investigator
	6-4-2025	<b>S. U. N. D. A. Y.</b>
14	7-4-2025	Presentations
	8-4-2025	Qualities of an Investigator
	9-4-2025	Auditing principles
	10-4-2025	<b>HOLIDAY: MAHAVIR JAYANTI</b>
	11-4-2025	Auditing procedures
	12-4-2025	Auditing investigation
	13-4-2025	<b>S. U. N. D. A. Y.</b>
15	14-4-2025	<b>HOLIDAY: AMBEDKAR JAYANTI</b>
	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	<b>S. U. N. D. A. Y.</b>
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	<b>S. U. N. D. A. Y.</b>
	28-4-2025	Previous year question papers

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

Signature