

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI

Course Schedule: November 2024 – April 2025

Department : COMMERCE
Name/s of the Faculty : MS. VICTORIA HENRY
Course Title : AUDITING
Course Code : 19CM/MC/AG64
Shift : I

Week & No. of hours	Units & Topics	Teaching Methodology	Text & References	Method of Evaluation
Nov 18 – 25, 2024 (Day Order 1-6)	UNIT1 INTRODUCTION 1.1 Auditing 1.1.1 - Meaning and Objectives	Lecture and Presentation	1. Tandon, B. N. Handbook of Practical Auditing. New Delhi: S. Chand, 2018.	Discussion of Question and Answers
Nov 26- Dec 3, 2024 (Day Order 1 to 6)	1.1.2 - Audit Planning and Internal Control 1.1.3 - Internal Check and Internal Audit	Lecture and Presentation		Discussion of Question and Answers
Dec 4-11, 2024 (Day Order 1 to 6)	1.1.4 Internal Financial Control 1.1.5 Working Papers and Merits of Audit Programmes 1.2 Standards in Auditing issued by ICAI	Lecture and Presentation Guest Lecture and Self-study	2. Website: https://www.icai.org ICAI - The Institute of Chartered Accountants of India	Discussion of Question and Answers CA TEST I
Dec 12-19, 2024 (Day Order 1 to 6)	UNIT 2 AUDIT EVIDENCE 2.1 Vouching – Importance and Objectives	Lecture and Presentation	1. Pagare, Dinakar - Auditing New Delhi: Sultan Chand, 2016.	Discussion of Question and Answers

Dec 20, 2024 (Day Order 1)	2.2 Factors to be considered during Vouching	Lecture and Presentation		Discussion of Question and Answers
Jan 3 – 7, 2025 (Day Order 3 to 6)	2.3 Importance of Reconciliation- Bank, Debtors, Creditors, Material and Statutory Dues	Lecture and Presentation	2. Tandon, B. N. Handbook of Practical Auditing. New Delhi: S. Chand, 2018.	OTHER COMPONENT - Objective Test – (10 MARKS) Activity: MCQ Assessment on Foundations of Auditing Objective: To assess foundational knowledge & understanding of auditing concepts, including auditing objectives, standards, audit planning, reinforcing core principles in Units 1 and 2.
Jan 8 – 17, 2024 (Day Order 1 to 6)	2.4 Types of Audit Evidence	Lecture and Presentation		CA TEST I
Jan 18 - 23, 2025	C.A. Test – I			
Jan 24 - 30, 2025 (Day Order 1 to 6)	UNIT 3 VERIFICATION OF ASSETS AND LIABILITIES 3.1 Verification- Objectives and Importance	Lecture and Presentation	1. Saxena, R. G Principles and Practices of Auditing Himalaya Publishers, Mumbai: 2010.	CA TEST II

Feb 3-8, 2025 (Day Order 1 to 6)	3.2 Verification of Different Items	Lecture and Presentation	2. Tandon, B. N. Handbook of Practical Auditing. New Delhi: S. Chand, 2018.	<p>OTHER COMPONENT – Experiential Learning Method – Audit Internship</p> <p>Activity: Learning by Doing - Auditing Internship - on Vouching or Verification of assets and liabilities (30 MARKS)</p> <p>Objective: To apply auditing principles in real-world scenarios by conducting hands-on vouching or asset verification, enhancing practical skills in evaluating financial accuracy & control effectiveness.</p>
Feb 10– 18, 2025 (Day Order 1 to 4)	<p>UNIT 4</p> <p>AUDIT OF LIMITED COMPANY</p> <p>4.1 Appointment and Removal of an Auditor</p>	Lecture and Presentation	1. Tandon, B. N. Handbook of Practical Auditing. New Delhi: S. Chand, 2018.	Discussion of Question and Answers
Feb 19- 26, 2025 (Day Order 1-6)	4.2 Rights & Duties of an Auditor	Lecture and Presentation		Discussion of Question and Answers
Feb 27- Mar 6, 2025 (Day Order 1 to 6)	4.2 Liabilities of an Auditor	Lecture and Presentation	2. De Paula, F.R.M. Principles of Auditing: A practical manual for student and practitioners. London: E.L.B.S.	Discussion of Question and Answers

Mar 7 – 11, 2025 (Day Order 1 to 3)	4.3 Reporting of Fraud	Lecture and Presentation		Discussion of Question and Answers CA TEST II
Mar 12 –17, 2025	C.A. Test – II			
Mar 18 – 20, 2025 (Day 4 to 6)	UNIT 5 AUDIT REPORT 5.1 Audit Report including New Audit Reporting Requirements	Lecture and Presentation	1. Tandon, B. N. Handbook of Practical Auditing. New Delhi: S. Chand, 2018.	OTHER COMPONENT - Problem Solving - Analytical Thinking and Decision Making – Unit 1 – Unit 5 - 5.1 – (10 MARKS) Activity: Audit Decision-Making Scenarios: Enhancing Analytical Skills in Auditing Objective: To develop critical thinking and decision-making skills in real-world auditing scenarios by evaluating alternative approaches and justifications.
Mar 21 - 28, 2025 (Day Order 1 to 6)	5.2 Auditing in an E-environment	Lecture and Presentation		Discussion of Question and Answers
Mar 29 - April 3, 2025 (Day Order 1 to 3)	REVISION			