

M.Com - II
Semester No.III
0901303 Auditing

Course Content:

Module No.	Topics / Chapters Name	% Weightage
I	<u>Auditing and Assurance Standards</u> <ul style="list-style-type: none"> • SA 200 Revised -Overall objectives of the Independent Auditor and the conduct of the audit in accordance with Standards on Auditing • SA 210- Audit Engagement • SA 220 -Quality Control for audit of Financial Statements • SA 230 Revised- Audit Documentation 	25%
II	<u>Auditing and Assurance Standards</u> <ul style="list-style-type: none"> • SA 320- Materiality in Planning and Performing Audit • SA 500- Audit Evidence • SA 530- (Revised) Audit Sampling • SA 570- (Revised) Going Concern 	25%
III	<u>Company Audit</u> <ul style="list-style-type: none"> • Appointment & Removal of Auditor • True and Fair View • Ceiling on number of Company Audits • Audit Report under CARO 	25%
IV	<u>Contemporary Issues in Auditing</u> <ul style="list-style-type: none"> • Management Audit • Environment Audit • Energy Audit • Computer Assisted Audit Techniques (CAAT) • Tax Audit • Cost Audit • Efficiency Audit 	25%