

## SUMMARY OF LESSON PLAN

**Name of the Assistant/ Associate Professor** : **Vijay Mann**  
**Class and Section** : **B.com III**  
**Subject Lesson Plan** : **Auditing**  
**Month** : **January 2018**

<b>Date</b>	<b>Topics</b>
01-01-2018	<b>Prerequisite of Auditing</b>
02-01-2018	<b>Auditing:- introduction, meaning, origin and development</b>
03-01-2018	<b>Definition, elements of auditing, necessity of auditing</b>
04-01-2018	<b>Book keeping accountancy auditing and investigation</b>
05-01-2018	<b>GURU GOVIND SINGH JAYANTI</b>
06-01-2018	<b>Scope of audit basic concept auditing principle</b>
07-01-2018	<b>SUNDAY</b>
08-01-2018	<b>Qualities of an auditing, types of auditors</b>
09-01-2018	<b>Objects, importance and limitation of auditing:- objects</b>
10-01-2018	<b>Advantages of audit</b>
11-01-2018	<b>Limitation of audit</b>
12-01-2018	<b>Types of audit:- (A) Abusing to the organization of the business</b>
13-01-2018	<b>(B) Ac.</b>
14-01-2018	<b>SUNDAY</b>
15-01-2018	<b>According to practicality</b>
16-01-2018	<b>Internal audit and external audit</b>

**Month**

**: January 2018**

<b>Date</b>	<b>Particulars</b>
17-01-2018	<b>Internal audit and statutory audit</b>
18-01-2018	<b>Internal auditor and statutory auditor</b>
19-01-2018	<b>Class test</b>
20-01-2018	<b>Problem solving / group discussion</b>
21-01-2018	<b>SUNDAY</b>
22-01-2018	<b>VASANT PANCHAMI</b>
23-01-2018	<b>Presentation</b>
24-01-2018	<b>SIR CHOTU RAM JAYANTI</b>
25-01-2018	<b>Seminar</b>
26-01-2018	<b>REPUBLIC DAY</b>
27-01-2018	<b>Assignment given</b>
28-01-2018	<b>SUNDAY</b>
29-01-2018	<b>Audit process and audit program me:- preparation</b>
30-01-2018	<b>Before audit, audit program me</b>
31-01-2018	<b>GURU RAVIDAS BIRTHDAY</b>

**Month**

**: February 2018**

<b>Date</b>	<b>Topics</b>
01-02-2018	<b>Audit notebook, audit working papers</b>
02-02-2018	<b>Method or procedure of audit work</b>
03-02-2018	<b>Assignment received / group discussion</b>
04-02-2018	<b>SUNDAY</b>
05-02-2018	<b>Internal control, internal check and internal audit internal control: meaning, objectives, basic principle, forms</b>
06-02-2018	<b>Internal control and auditors, internal check: meaning, features</b>
07-02-2018	<b>Objectives features of an efficient internal check system</b>
08-02-2018	<b>Advantages of internal check &amp; disadvantages</b>
09-02-2018	<b>Purchase and purchase return with internal check</b>
10-02-2018	<b>MAHARSHI DAYANAND SARASWATI JAYANTI</b>
11-02-2018	<b>SUNDAY</b>
12-02-2018	<b>Class test and problem solving</b>
13-02-2018	<b>MAHA SHIVRATRI</b>
14-02-2018	<b>Credit note and sales return with internal check</b>
15-02-2018	<b>Stores, cash book, cash sales and internal check</b>
16-02-2018	<b>Cash receipt, cash payment and internal check and wages</b>

**Month**

**: February 2018**

<b>Date</b>	<b>Particulars</b>
17-02-2018	<b>Internal audit: meaning, object, importance</b>
18-02-2018	<b>SUNDAY</b>
19-02-2018	<b>Procedure of internal audit, advantages and disadvantages</b>
20-02-2018	<b>Competition / questioners</b>
21-02-2018	<b>Presentation</b>
22-02-2018	<b>Routine checking and vouching:- meaning and objects</b>
23-02-2018	<b>Importance, voucher :- meaning kinds of vouchers</b>
24-02-2018	<b>Examination of vouchers, vouching of cash book</b>
25-02-2018	<b>SUNDAY</b>
26-02-2018	<b>Vouching of petty cash book and purchase book and</b>
27-02-2018	<b>Purchase return book and sales book and sales return book</b>
28-02-2018	<b>VACATION</b>

**Month : March 2018**

<b>Date</b>	<b>Topics</b>
<b>01-03-2018</b>	<b>GURU RAVIDAS BIRTHDAY</b>
<b>02-03-2018</b>	<b>HOLI</b>
<b>03-03-2018</b>	<b>VACATION</b>
<b>04-03-2018</b>	<b>SUNDAY</b>
<b>05-03-2018</b>	<b>Class test / Assignment given</b>
<b>06-03-2018</b>	<b>Vouching of B/P, journal proper creditors ledger etc.</b>
<b>07-03-2018</b>	<b>Verification of Assets and liabilities:- meaning</b>
<b>08-03-2018</b>	<b>Objects importance, general ruts</b>
<b>09-03-2018</b>	<b>Auditors duty, verification of assets</b>
<b>10-03-2018</b>	<b>Plant and machinery, furniture, fixture , fitting, loose tools</b>
<b>11-03-2018</b>	<b>SUNDAY</b>
<b>12-03-2018</b>	<b>Car and other conveyance livestock, assets acquired, investment</b>
<b>13-03-2018</b>	<b>Stock in trade, verification, debtors, bill receivable</b>
<b>14-03-2018</b>	<b>Cash at bank, cash in transit, goodwill, patents etc.</b>
<b>15-03-2018</b>	<b>Verification of liabilities; B/P, bank over draft etc.</b>
<b>16-03-2018</b>	<b>Presentation</b>

**Month : March 2018**

<b>Date</b>	<b>Particulars</b>
17-03-2018	<b>Assignment received / Questionnaire</b>
18-03-2018	<b>SUNDAY</b>
19-03-2018	<b>Appointment, power, duties and liabilities of an</b>
20-03-2018	<b>Auditors:- introduction, sole proprietorship concern</b>
21-03-2018	<b>Partnership concern, company; qualification and disqualification of auditors</b>
22-03-2018	<b>Right &amp; duties of auditors, liabilities of an auditors</b>
23-03-2018	<b><u>SHAHEEDI DIWAS OF BHAGAT SINGH, RAJGURU &amp; SUKHDEV</u></b>
24-03-2018	<b>Protection against :- breach of duty, joint auditor, branch auditors</b>
25-03-2018	<b>SUNDAY/ RAM NAVMI</b>
26-03-2018	<b>Audit report:- meaning, importance, subject - matter</b>
27-03-2018	<b>True and fair, types of audit report, specimen, audit certificates</b>
28-03-2018	<b>Difference between audit report and audit certificate</b>
29-03-2018	<b>MAHAVIR JAYANTI</b>
30-03-2018	<b>GOOD FRIDAY</b>
31-03-2018	<b>Group discussion / problem solving</b>

**Month : April 2018**

<b>Date</b>	<b>Topics</b>
01-04-2018	SUNDAY
02-04-2018	Investigation:- meaning, inquiry and investigation
03-04-2018	Necessity of investigation, procedure of investigation, types of investigation
04-04-2018	Investigation on behalf of the owner of business
05-04-2018	Investigation by tax authorities
06-04-2018	Class test
07-04-2018	Seminar
08-04-2018	SUNDAY
09-04-2018	Auditing of E-commerce transaction :- introduction
10-04-2018	The effects of E-commerce on audit process
11-04-2018	Audit of E-commerce transaction
12-04-2018	Presentation
13-04-2018	Competition / Questionnaire
14-04-2018	<a href="#"><u>DR AMBEDKAR JAYANTI / VAISAKHI</u></a>
15-04-2018	SUNDAY
16-04-2018	Professional conduct and ethics:- meaning

**Month : April 2018**

<b>Date</b>	<b>Particulars</b>
<b>17-04-2018</b>	<b>Professional ethics for auditors</b>
<b>18-04-2018</b>	<b><u>PARASHURAMA JAYANTI</u></b>
<b>19-04-2018</b>	<b>Entry of names in the register</b>
<b>20-04-2018</b>	<b>Fellness and associates, disqualifications</b>
<b>21-04-2018</b>	<b>Class test</b>
<b>22-04-2018</b>	<b>SUNDAY</b>
<b>23-04-2018</b>	<b>Reason for removal of name register, enquiry</b>
<b>24-04-2018</b>	<b>Appeals against the order of the board of discipline</b>
<b>25-04-2018</b>	<b>Professional misconduct</b>
<b>26-04-2018</b>	<b>Group discussion</b>
<b>27-04-2018</b>	<b>Presentation</b>
<b>28-04-2018</b>	
<b>29-04-2018</b>	
<b>30-04-2018</b>	