



Indraprastha College for Women University of Delhi

Work Plan for ODD SEMESTER – 2026

Course Name:	B.Com Hons
Paper Title:	Auditing
Unique Paper Code:	2413080015
Semester:	V
Faculty:	Dr Jyoti Sindhu
Year:	2026

Work Plan			
Unit No.	Learning Objective	Lecture No.	Topics to be Covered
1	Recognise basic concepts of Auditing	1	Meaning and objective of Auditing
	Recognise basic concepts of Auditing	2	Nature and scope of Auditing
	Recognise basic concepts of Auditing	3	Basic Principles of Auditing
	Recognise basic concepts of Auditing	4	Techniques of Auditing
	Recognise basic concepts of Auditing	5	Classification of Auditing
	Recognise basic developments of Auditing	6	Audit in computerized Environment
2	Recognise basic developments of Auditing	7	Audit Planning
	Recognise basic developments of Auditing	8	Audit Documentation
	Need of Auditing	9	Audit Evidence
	Need of Auditing	10	Audit Sampling
	Need of Auditing	11	Internal check
	Need of Auditing	12	Internal Control
	Need of Auditing	13	Internal Audit
	Need of Auditing	14	Internal Audit

Unit	Contents/Syllabus
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I	Unit 1: Introduction (7 hours) Meaning and objectives of auditing; scope of auditing; basic principles techniques of auditing; Classification of audit; Audit in a computerized environment.
II	Unit 2: Internal Control and Audit Procedures (9 hours) Audit planning and documentation; audit evidence; audit sampling, internal check, internal control, and internal audit.
S. No.	Name of Authors/Books/Publishers
	Suggested Readings: • Ainapure, V., & Ainapure, M. (2009). <i>Auditing & Assurance</i>. Delhi, India: PH Learning. • Garg, P. (2022). <i>Auditing & Assurance</i>. Delhi, India: Taxmann Publication. • Kamal, G. (1980). <i>Contemporary Auditing</i>. Delhi, India: Tata Mcgraw Hill Publishing Company. • Kumar, R., & Sharma, V. (2015). <i>Auditing Principles and Practice</i>. Delhi, India: PH Learning. • Roy, P.K. (2019). <i>Auditing & Assurance</i>. (1st ed.). Delhi, India: Oxford University Press. • Singh A. K., & Gupta, L. (2011). <i>Auditing Theory and Practice</i>. Noida, India: Galgotia Publishing. • Tandon, B. N., Sudharsnam, S., & Sundharabahu, S. (2007). <i>A Hand book on Practical Auditing</i>. Delhi, India: S. Chand Publishing.

	Paper Components		
Credits	Lecture (L)	Tutorial (T)	Practical (P)
4	3	1	0
Assessment Scheme			
S.No.	Component	Marking Scheme	Total Marks
1	Internal Assessment • Assignment • Class Test • Attendance	30	
		12	
		12	
		6	
2.	Continuous Assessment (Tutorial) • Activity 1 • Activity 2 • Attendance	40	
		20	
		15	
		5	
3.	Practical	NA	

	- Continuous Assessment - End Term Written/Practical Exam - Viva	NA	
		NA	
		NA	
4.	End Semester Examination	90	