



MTM COLLEGE OF ARTS, SCIENCE AND COMMERCE

VELIYANCODE

CERTIFICATE COURSE ON AUDITING

DEPARTMENT OF COMMERCE AND MANAGEMENT

STUDIES



MTM COLLEGE OF ARTS, SCIENCE AND COMMERCE
VELIYANCODE

TITLE OF THE PROGRAMME: CERTIFICATE COURSE ON AUDITING

Course code : MTMAUDIT02

Course Description: The course covers an introduction to audit, The need and importance of auditing, The planning of Auditing procedures and an introduction to IFRS.

Number of Contact Hours: 30 hrs

Course evaluation: practical 20 marks+ 80marks in written examination

Objectives: - This is course aims to provide knowledge of Auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and indian context.

Learning Outcomes: On completing the course students will be able to:

1. Discuss and apply fundamental auditing concepts, principles and conventions

2. Discuss various Prospects of management auditing and plannin..

PROGRAMME SYLLABUS

MODULE 1: INTRODUCTION OF AUDITING

Meaning of Auditing,objectives of auditing,characteristics of auditing, basic auditing terms, Principles of auditing and types.

(2 hours)

MODULE 2: CLASSIFICATION OF AUDITING

Management Audit, Features, Proprietary audit, Performance audit, Features, Tax audit, Environmental audit.

(13 hours)

MODULE 3: AUDIT PLANNING

Audit planning, Features, Importance, Qualities of an Auditor, Advantages and Limitations, Role and Functions of an Auditor.

(15 hours)

Reference

Venugopal: Auditing and corporate governance

Abdul assis korothe: Auditing

