

COURSE OBJECTIVES & COURSE OUTCOMES

Subject: Auditing – Introduction and Planning - I

F.Y.B.COM (Accounting & Finance)

(Semester II)

Sr. No.	Course Objectives	Course Outcomes
1)	To introduce the concept of auditing and to enable students to examine and discuss its various aspects.	Students would outline the basic objective of Auditing, the concepts of errors and frauds, principles of audit and different types of audits.
2)	To enable students to evaluate the importance of audit planning and documentation and the procedures involved in audit.	Students would construct the factors involved in preparation of Audit plan and Audit programme. They would also understand the concept and importance of Audit working papers.
3)	To enable students to assess the audit techniques and the concepts of internal control and internal checks.	Students would evaluate the importance of assessment of internal control and internal checks. Also, they would learn about Test check and Audit sampling as audit techniques.
4)	To compare and contrast the need for Internal Audit.	Students would restate the objectives, basic principles establishing internal audit and its usefulness.