



Code	Subject Title	Cr. Hrs	Semester
BBA-306	Auditing	3	VI
Year	Discipline		
3	Business Administration		

Definition, scope and objectives of Audit. Audit programme, Audit working papers, standards and procedure. Types of Audit, internal control & internal Audit, Audit of journals, subsidiary Books Trial Balance, Profit and loss Account and Balance Sheet vouchers, Verification of Balance sheet items. Audit of Textiles, Sugar, Audit of Hotel, insurance and Banking and Newspaper Companies, Investigation of Accounts and Detection of fraud. Conclusion of Audit, Audit Reports. Rights, powers Duties and Liabilities of Auditor. Audit of computerized Accounting records
