



# SYMBIOSIS COLLEGE OF ARTS AND COMMERCE

An Empowered Autonomous College | Under Savitribai Phule Pune University  
 Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | COLlege with Potential for Excellence

## Placement Cell-Audit Course

### UG Curriculum

PROGRAM	BA	BA(Hon)	B.Com	B.Com(Hon)	M.Com	MA - Eng	MA- Eco	MA- Psy
Tick ✓								

SEMESTER	1	2	3	4	5	6	7	8
Tick ✓								

SPECIALIZATIONS									
BA	Eco	Eng	Psy	Gen					
Tick ✓									
BCOM	Costing	Banking	Entrep	MKT	Fin & Acc	Mgt Acc	HRM	Bus Analytics	Gen
Tick ✓									

<b>Name of Board of Studies</b>	Department of Accountancy and Costing
<b>Name of the Department</b>	Department of Accountancy and Costing
<b>Name of Head of Department</b>	Dr. Tessy Thadathil
<b>Title of the Course</b>	Certificate Course In Audit
<b>Course Code</b>	PC01
<b>Type of Course (New / Revised)</b>	New
<b>Number of Credits</b>	2

Course Outcomes
After the completion of the course, the student will be able to
<ul style="list-style-type: none"> <li>Identify and understand the audit framework and corporate governance practices.</li> <li>Learn the internal controls and internal audit systems</li> <li>Plan the audit and formulate the audit procedure.</li> <li>Devise and express audit opinion.</li> </ul>



- Demonstrate employability and technology skills

## DETAILS OF SYLLABUS

UNIT NUMBER	DETAILS	NUMBER OF HOURS
1	<b>Audit Framework and Regulation</b>  1.1 The concept of audit and other assurance engagements  1.2 External audits  1.3 Corporate governance  1.4 Professional ethics and ACCA's Code of Ethics and Conduct	4
2	<b>Planning and Risk Assessment</b>  2.1 Obtaining, accepting and continuing audit engagements  2.2 Objective and general principles  2.3 Assessing audit risks  2.4 Understanding the entity and its environment  2.5 Fraud, laws and regulations  2.6 Audit planning and documentation	6
3	<b>Internal Control</b>  3.1 Internal control systems  3.2 The use and evaluation of internal control systems by auditors  3.3 Tests of control  3.4 Communication on internal control  3.5 Internal audit and governance and the differences between external audit and internal audit  3.6 The scope of the internal audit function, outsourcing and internal audit assignments	8
4	<b>Audit Evidence</b>  4.1 Financial statement assertions and audit evidence	8



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	<p>4.2 Audit procedures</p> <p>4.3 Audit sampling and other means of testing</p> <p>4.4. The audit of specific items</p> <p>4.5 Computer-assisted audit techniques</p> <p>4.6 The work of others</p> <p>4.7 Not-for-profit organizations</p>	
5	<p><b>Review and Reporting</b></p> <p>5.1 Subsequent events</p> <p>5.2 Going concern</p> <p>5.3 Written representations</p> <p>5.4. Audit finalization and the final review</p> <p>5.5 The Independent Auditor's Report</p>	6
	<b>Total</b>	<b>30</b>
<b>Reference List</b>		
<ol style="list-style-type: none"><li>1. Audit and Assurance (Study Text) Published by Kaplan</li><li>2. Audit and Assurance (Exam Kit) Published by Kaplan</li><li>3. Audit and Assurance (Study Text) published by BPP</li><li>4. Audit and Assurance (Exam Kit) Published by Kaplan</li><li>5. <b>Website:</b> accaglobal.com</li></ol>		