**SIR PADAMPAT SINGHANIA UNIVERSITY**



**Udaipur**

**Course Plan**

**Name of the Course Teacher** : Dr.Manish Dadhich

**Subject** : **Auditing & Corporate Governance**

**Branch**: B.Com **Semester** : VI **Year:** III

**Course Code**: BC-393 **L-T-P-C** : 5-0-0-5 **w.e.f** : 1 Feb. 2018

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| **Sr. No.** | **Topics** | **Contact**  **Hours**  **(Lectures)** | |
| **Part-I** |  |  | |
| **1. Book Recommended:** Auditing Principles and Practice. Ravinder Kumar and Virender Sharma. PHI Learning, Auditing. Aruna Jha. Taxmann Publication. | | | |
| Auditing | | | |
|  | Introduction to audit, definition & objectives | |  |
|  | Basic Principles & Techniques of audit | |  |
|  | Classification of Audit, Audit Planning | |  |
|  | Internal control – Internal check & Internal audit | |  |
|  | Audit procedure – vouching & verification of assets & liabilities | |  |
|  | Audit of companies : audit of limited companies | |  |
|  | Company auditor- qualifications & disqualifications, appointment, rotation, | |  |
|  | Removal, remuneration, Rights & Duties | |  |
| **Audit Report** | | | |
|  | Auditor’s Report- contents & types. liabilities of statutory auditors under the companies act 2013 | |  |
|  | Special areas of audit: special features of cost audit, tax audit, & management audit | |  |
|  | Recent trends in auditing | |  |
|  | Basic considerations of audit in EDP environment; | |  |
|  | Computer aided audit techniques & tools; auditing standards | |  |
| **Corporate Governance**  **2.** Corporate Governance, Business Ethics, and CSR. Sharma J.P. Ane Books Pvt Ltd. New Delhi, Business Ethics and Corporate Governance. B.N. Ghosh. McGraw Hill Education | | | |
|  | Conceptual framework of corporate governance | |  |
|  | Theories & models, broad committees | |  |
|  | Corporate governance reforms | |  |
|  | Major corporate scandals in India & Abroad | |  |
|  | Common governance problems Noticed in various corporate failures | |  |
|  | Codes & standards on corporate governance | |  |
|  | Business ethics: morality & ethics | |  |
|  | Approaches & practices of business ethics, | |  |
|  | Corporate ethics, ethics program, codes of ethics, ethics committee | |  |
|  | Rating Agencies; green governance; clause 49 & Listing agreement | |  |
|  | Concept of CSR, strategic planning & corporate social responsibility | |  |
|  | Relationship of CSR with corporate sustainability | |  |
|  | CSR & business ethics, csr & corporate governance | |  |
|  | CSR provisions under the companies Act 2013 | |  |
|  | CSR models, codes, & standards on CSR | |  |
| **Total Lectures** | | |  |