

PRINCIPLES OF AUDITING (Concepts)
COURSE NO: 431

1. **INTRODUCTION**
 - Origin of auditing,
 - Definition of auditing,
 - Scope of audit,
 - Limitations of audit,
2. **AUDIT AND INVESTIGATION**
 - Qualities of an auditor,
 - Objects of an audit,
3. **TYPES OF AUDIT ACCORDING**
 - Organization structure
 - Statutory audit,
 - Private audit,
 - Government audit,
 - Internal audit,
 - From practical point of view
 - Annual of Final audit,
 - Balance sheet audit,
 - Partial audit,
 - Interim audit,
 - Management audit,
4. **AUDIT PROGRAMME**
 - Types of audit programme,
 - Advantages of audit program,
5. **AUDIT WORKING PAPERS**
 - Purposes of working papers,
 - Characteristics of good working papers,
 - Ownership of working papers,
6. **EVIDENCE IN AUDITING,**
 - Types of evidence,
 - Difficulties in the collection of audit evidence,
 - Audit technique,
 - Types of audit technique,
 - Audit techniques and related audit evidences,
7. **AUDIT STANDARDS AND PROCEDURES**
 - Commencement of audit,
 - Appointment, rights,
 - Duties and liabilities of auditor,
8. **INTERNAL CONTROL**
 - Features of effective internal control,
 - Auditor's interest in internal control,
 - Divisible profit,
 - Effects of wrong calculation of profit,
9. **AUDITOR'S REPORT**
 - Clean and Qualified audit report.

RECOMMENDED BOOKS:

Khawja Amjad Saeed

Meigs Walter B,

Anwar ul Haq Ansari
Aftwood & Stein, No.De Paulas

Khawaja Amjad Saeed

Muhammad Irshad

Zafar M. Zaidi

Megis & Larson

Principles of Auditing ,Lahore, Insitute of Business Management 1997 Pakistan)

Principles of Auditing, Illinosis, Richard D Irwin 1973) Larson, E. John.

Auditing

Auditing Principles & Practices, (Pitman Publishing Ltd. London)

Auditing (Latest Edition) Accountancy & Taxation Services Institute, P.O.Box 1164, Lahore.

Auditing, Naveed Publication, Lahore.

Auditing

Principle Auditing, University of Congress
Richard, D. Irwin