

Date: 20-03-2023

To
The Principal
Dr.BRR. Govt. Degree College,
Jadcherla.

Respected Madam,

Sub: Request–Permission to Conduct – Certificate Course –req - reg.

With reference to the subject cited above I Dr. K Manjula, Head
dept. of commerce request your kind permission to conduct
Certificate Course in 'Basics of Auditing' from 23-03-2023.

Thanking you,

Yours faithfully,


HOD
Commerce
Dr.BRR GDC, Jadcherla


PRINCIPAL
Dr.B.R.R. Govt. Degree College
Jadcherla

NOTICE

Date : 21-3-2023

All the students are here by informed , that the Department of Commerce is going to conduct Certificate Course in 'Basics of Auditing' from 23-3-2023 Interested students are requested to register their names in the department.

B.com II year (CA).
S. Shaukay.
21/3/2023.


HOD
Commerce
Dr. BRR GDC, Jadcherla

Dr .BRR GOVT. DEGREE COLLEGE, JADCHERLA

DEPARTMENT OF COMMERCE

CERTIFICATE COURSE IN BASICS OF AUDITING

DATE :- 21-03-2023



Department of Commerce started Certificate Course in Basics of Auditing. This Course enhances the independent verification that the financial statements are a true and fair representation of the entity's current situation.

Dr. BRR GOVT. DEGREE COLLEGE ,JADHERLA
DEPARTMENT OF COMMERCE
B.Com CA II Year Students Attendance Sheet
Certificate Course In Basics Of Auditing

| Roll.No | Name of the Student | Group&Medium | Signature |
|-----------------|---------------------------|--------------|---------------|
| 210330064051004 | AMBATI MEGHANA | B.Com E/M | Meghana |
| 210330064051007 | ARSHIYA JABEEN | B.Com E/M | Arshiya |
| 210330064051014 | C MADHURI | B.Com E/M | C. Madhuri |
| 210330064051017 | DASI JYOTHI SREE | B.Com E/M | Jyoti |
| 210330064051018 | DEVARA SHETTY PAVAN KUMAR | B.Com E/M | SHETTY |
| 210330064051028 | GUGGILLA SRAVANTHI | B.Com E/M | G. Sravanthi |
| 210330064051030 | JAANGALLA PREETHI | B.Com E/M | Preethi |
| 210330064051031 | JAMALPUR MEGHANA | B.Com E/M | Meghana |
| 210330064051035 | KARANAM GOWTHAMI | B.Com E/M | K. Gowthami |
| 210330064051042 | K BHAGYASRI | B.Com E/M | K. Bhagyasri |
| 210330064051044 | K NAGA JYOTHI | B.Com E/M | Naga |
| 210330064051049 | MAKTUNKAR JYOTHSNA | B.Com E/M | Jyotsna |
| 210330064051051 | MANDHA DHANUNJAY REDDY | B.Com E/M | Dhanunjay |
| 210330064051058 | M SHARATH | B.Com E/M | M. Sharath |
| 210330064051059 | M SHIVAPRASAD | B.Com E/M | M. S.P. |
| 210330064051073 | P BHAVANA | B.Com E/M | P. Bhavana |
| 210330064051077 | P VAMSHI KRISHNA | B.Com E/M | Vamshi |
| 210330064051078 | RAJEKAR VENKATESH | B.Com E/M | Venkatesh |
| 210330064051081 | SADIYA BEGUM | B.Com E/M | Sadiya |
| 210330064051085 | SANGANAMONI BHASKAR | B.Com E/M | S. Bha |
| 210330064051086 | SANGANAMONI RAJU | B.Com E/M | S. Raju |
| 210330064051091 | SUNNAPU NARENDRA | B.Com E/M | S. Narendra |
| 210330064051092 | THRASOJU NIKHIL | B.Com E/M | Nikhil |
| 210330064051093 | T JASVEER SINGH | B.Com E/M | T. Jasveer |
| 210330064051098 | VANARASI KAVITHA | B.Com E/M | V. Kavitha |
| 210330064051100 | VEDHA VIJETHA | B.Com E/M | Vijetha |
| 210330064051102 | V KARTHIK GOUD | B.Com E/M | V. Kartik |
| 210330064051103 | YAVARAJULA BANU PRAKESH | B.Com E/M | Y. Banu |
| 210330064051105 | YERRAM SHIRISHA | B.Com E/M | Y. Shirisha |
| 210330064052007 | AVULA MAMATHA | B.Com T/M | Mamatha |
| 210330064052012 | BODA ALEKHYA | B.Com T/M | B. Alekha |
| 210330064052013 | BOYA GAYATHRI | B.Com T/M | B. Gayathri |
| 210330064052018 | CHILUKA RAJESHWARI | B.Com T/M | C. Rajeshwari |
| 210330064052020 | CHITTI BAI | B.Com T/M | Chittibai |
| 210330064052022 | DARSHAPU SHILPA | B.Com T/M | D. Shilpa |
| 210330064052034 | KINDINTI SRILATHA | B.Com T/M | K. Srilatha |
| 210330064052048 | PADAKATI POORNA | B.Com T/M | P. Poorna |
| 210330064052049 | PANDLA BHAVANI | B.Com T/M | P. Bhavani |
| 210330064052052 | P MOUNIKA | B.Com T/M | P. Mounika |
| 210330064052053 | PREMANEELA | B.Com T/M | Premaneela |
| 210330064052055 | RAILA SWAMY | B.Com T/M | R. Swamy |
| 210330064052057 | SUKKA DEEKSHITHA | B.Com T/M | S. Deekshitha |
| 210330064052060 | THOLUKATTE ASHWINI | B.Com T/M | T. Ashwini |
| 210330064052064 | VARLA CHANDANA | B.Com T/M | Chandana |
| 210330064054003 | MOHAMMADI SHABEENA | B.Com U/M | Shabeena |
| 210330064054005 | SABA FARHEEN | B.Com U/M | S. Farheen |


HOD
Commerce
Dr. BRR GDC, Jadcherla

Dr.BRR GOVERNMENT DEGREE COLLEGE, JADCHERLA
DEPARTMENT OF COMMERCE
Certificate Course in BASICS OF AUDITING

SYLLABUS

UNIT-I: INTRODUCTION

Auditing : Meaning - Definition - Evolution - Objectives - Importance - Types of Audit - Standards of Auditing - Procedure for issue of standards by AASB.

UNIT-II: AUDITOR AND EXECUTION OF AUDIT

Appointment-Qualification and Disqualification - Qualities - Remuneration - Removal Rights Duties - Civil and Criminal Liabilities of Auditors Commencement of Audit -Engagement Letter - Audit Program - Audit Note Book-Audit Workbook - Audit Markings.

UNIT-III: INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT

Meaning and Objectives of Internal Control - Internal Check and Internal Audit-Internal Check Vs. Internal Audit - Internal Control vs. Internal Audit.

UNIT-IV: VOUCHING

Meaning - Objectives - Types of Vouchers - Vouching of Trading Transactions - Vouching Cash Transaction - Auditing in an EDP Environment.

UNIT-V: VERIFICATION AND VALUATION OF ASSETS

Meaning and Definition - Distinction - Verification and Valuation of various Assets and Liabilities - Audit Committee - Role of Audit Committee - Audit Reports.

OBJECTIVES OF CERTIFICATE COURSE OF AUDITING

- Features of Auditing and General Principles Governing Audit.
- Different types of Auditing
- Procedure for Issue of Standards by AASB.
- Mandatory Standards of Auditing.
- Removal, Rights and Duties of Auditor.
- Concept, Features, Objectives, Merits and Demerits of Audit Programme.
- Elements, Functions, Advantages and Disadvantages of Internal Audit.
- Differences between Internal Control and Internal Audit.
- Types of Vouchers.
- Different types of Computer Assisted Auditing Techniques.
- The General Principles that are considered by the Auditor while conducting Verification and Valuation of Assets in an Organization.
- The Concept, Provisions, Functions, Powers and Role of Audit Committee.

ATTENDANCE

| Roll.No | Name of the Student | DATE | 23/03/23 | 24/03/23 | 25/03/23 | 27/03/23 | 28/03/23 |
|-----------------|---------------------------|---------------|--------------------|--|-----------------------------------|------------------------------|-----------------|
| | | PERIOD I | Meaning Objectives | Standard of Auditing | Auditor Qualification Appointment | Civil & Criminal Liabilities | Audit Program |
| | | PERIOD II | Types of Audit | Procedure for Issue of Standards by IASB | Qualities, Remuneration Removal | Engagement Letter | Audit Note Book |
| 210330064051004 | AMBATI MEGHANA | Megha | Megha | Megha | Megha | Megha | |
| 210330064051007 | ARSHIYA JABEEN | Arshiya | Arshiya | AB | Arshiya | AB | |
| 210330064051014 | C MADHURI | C. Madhuri | C. Madhuri | Madhuri | Madhuri | Madhuri | |
| 210330064051017 | DASI JYOTHI SREE | Jyoti | Jyoti | Jyoti | Jyoti | Jyoti | |
| 210330064051018 | DEVARA SHETTY PAVAN KUMAR | Pavan | Pavan | Pavan | Pavan | Pavan | |
| 210330064051028 | GUGGILLA SRAVANTHI | G. Sravanthi | G. Sravanthi | Sravanthi | Sravanthi | Sravanthi | |
| 210330064051030 | JAANGALLA PREETHI | AB | Preethi | Preethi | Preethi | Preethi | |
| 210330064051031 | JAMALPUR MEGHANA | J. Megha | J. Megha | J. Megha | J. Megha | J. Megha | |
| 210330064051035 | KARANAM GOWTHAMI | K. Gowthami | K. Gowthami | K. Gowthami | K. Gowthami | K. Gowthami | |
| 210330064051042 | K BHAGYASRI | K. Bhagyasri | K. Bhagyasri | K. Bhagyasri | K. Bhagyasri | K. Bhagyasri | |
| 210330064051044 | K NAGA JYOTHI | N. Jyothi | N. Jyothi | AB | N. Jyothi | N. Jyothi | |
| 210330064051049 | MAKTUNKAR JYOTHSNA | Jyothsna | Jyothsna | Jyothsna | AB | Jyothsna | |
| 210330064051051 | MANDHA DHANUNJAY REDDY | M. Dhannay | M. Dhannay | M. Dhannay | M. Dhannay | M. Dhannay | |
| 210330064051058 | M SHARATH | Sharath | Sharath | Sharath | Sharath | AB | |
| 210330064051059 | M SHIVAPRASAD | M. S. P. | M. S. P. | M. S. P. | AB | M. S. P. | |
| 210330064051077 | P VAMSHI KRISHNA | P. Bhavana | Bhavana | Bhavana | Bhavana | Bhavana | |
| 210330064051078 | RAJEKAR VENKATESH | Venkat | Venkat | AB | Venkat | Venkat | |
| 210330064051081 | SADIYA BEGUM | Sadiya | Sadiya | AB | Sadiya | Sadiya | |
| 210330064051085 | SANGANAMONI BHASKAR | Bhaskar | Bhaskar | AB | Bhaskar | Bhaskar | |
| 210330064051086 | SANGANAMONI RAJU | Raju | Raju | Raju | Raju | Raju | |
| 210330064051091 | SUNNAPU NARENDRA | S. Narendra | S. Narendra | S. Narendra | S. Narendra | AB | |
| 210330064051092 | THRASOJU NIKHIL | Nikhil | AB | Nikhil | Nikhil | Nikhil | |
| 210330064051093 | T JASVEER SINGH | T. Jasveer | T. Jasveer | T. Jasveer | T. Jasveer | T. Jasveer | |
| 210330064051098 | VANARASI KAVITHA | Kavitha | AB | Kavitha | AB | Kavitha | |
| 210330064051100 | VEDHA VIJETHA | Vijetha | Vijetha | Vijetha | Vijetha | Vijetha | |
| 210330064051102 | V KARTHIK GOUD | Karthik | Karthik | Karthik | Karthik | AB | |
| 210330064051103 | YAVARAJULA BANU PRAKESH | Y. Banu | Y. Banu | Y. Banu | Y. Banu | Y. Banu | |
| 210330064051105 | YERRAM SHIRISHA | Y. Shirisha | Y. Shirisha | Y. Shirisha | Y. Shirisha | Y. Shirisha | |
| 210330064052007 | AVULA MAMATHA | Mamatha | Mamatha | Mamatha | AB | Mamatha | |
| 210330064052012 | BODA ALEKHYA | Alekha | Alekha | AB | Alekha | Alekha | |
| 210330064052013 | BOYA GAYATHRI | Gayathri | Gayathri | AB | Gayathri | Gayathri | |
| 210330064052018 | CHILUKA RAJESHWARI | C. Raji | C. Raji | C. Raji | AB | C. Raji | |
| 210330064052020 | CHITTI BAI | Chittibai | Chittibai | Chittibai | Chittibai | Chittibai | |
| 210330064052022 | DARSHAPU SHILPA | Shilpa | Shilpa | Shilpa | AB | Shilpa | |
| 210330064052034 | KINDINTI SRILATHA | K. Srilatha | K. Srilatha | K. Srilatha | K. Srilatha | K. Srilatha | |
| 210330064052048 | PADAKATI POORNA | AB | Poorna | Poorna | Poorna | Poorna | |
| 210330064052049 | PANDLA BHAVANI | P. Bhavani | Bhavani | Bhavani | Bhavani | Bhavani | |
| 210330064052052 | P MOUNIKA | P. Mounika | AB | P. Mounika | P. Mounika | P. Mounika | |
| 210330064052053 | PREMANEELA | AB | Premanika | Premanika | Premanika | Premanika | |
| 210330064052055 | RAILA SWAMY | R. Swamy | AB | R. Swamy | AB | R. Swamy | |
| 210330064052057 | SUKKA DEEKSHITHA | S. Deekshitha | AB | S. Deekshitha | S. Deekshitha | S. Deekshitha | |
| 210330064052060 | THOLUKATTE ASHWINI | Ashwini | AB | AB | AB | Ashwini | |
| 210330064052064 | VARLA CHANDANA | Chandana | Chandana | Chandana | Chandana | Chandana | |
| 210330064054003 | MOHAMMADI SHABEENA | AB | AB | AB | AB | AB | |
| 210330064054005 | SABA FARHEEN | Saba | Saba | AB | AB | AB | |

ATTENDANCE

| Roll.No | Name of the Student | Date | | | | |
|-----------------|---------------------------|---------------------------------|--|---|--|-----------------------------------|
| | | 29/03/23 | 31/03/23 | 01/04/23 | 03/04/23 | 06/04/23 |
| | | PERIOD I Audit work Book | Objectives of Internal Control | Internal Control Vs Integrated Audit | Types of Vouchers | Vouching of Transactions |
| | | PERIOD II Audit Handlings | Internal check Vs Internal Audit | Vouching meaning Objectives | Vouching of Leadingly Transactions | Auditing in an EDP Environment |
| 210330064051004 | AMBATI MEGHANA | Meghna | AB | Meghna | AB | AB |
| 210330064051007 | ARSHIYA JABEEN | Arshiya | AB | Arshiya | AB | Arshiya |
| 210330064051014 | C MADHURI | C.Madhuri | AB | C.Madhuri | AB | C.Madhuri |
| 210330064051017 | DASI JYOTHI SREE | Jyoti | AB | Jyoti | AB | Jyoti |
| 210330064051018 | DEVARA SHETTY PAVAN KUMAR | D.Pavan Kumar | AB | D.Pavan Kumar | AB | D.Pavan Kumar |
| 210330064051028 | GUGGILLA SRAVANTHI | G.Sravanthi | AB | G.Sravanthi | AB | G.Sravanthi |
| 210330064051030 | JAANGALLA PREETHI | Preethi | AB | Preethi | AB | Preethi |
| 210330064051031 | JAMALPUR MEGHANA | J.Meghna | AB | J.Meghna | AB | J.Meghna |
| 210330064051035 | KARANAM GOWTHAMI | K.Gowthami | AB | K.Gowthami | AB | K.Gowthami |
| 210330064051042 | K BHAGYASRI | K.Bhagyasri | AB | K.Bhagyasri | AB | K.Bhagyasri |
| 210330064051044 | K NAGA JYOTHI | N.Jyothi | AB | N.Jyothi | AB | N.Jyothi |
| 210330064051049 | MAKTUNKAR JYOTHSNA | Jyothsna | AB | Jyothsna | AB | Jyothsna |
| 210330064051051 | MANDHA DHANUNJAY REDDY | M.Dhanunjay | AB | M.Dhanunjay | AB | M.Dhanunjay |
| 210330064051058 | M SHARATH | M.Sharath | AB | M.Sharath | AB | M.Sharath |
| 210330064051059 | M SHIVAPRASAD | M.Shiv | AB | M.Shiv | AB | M.Shiv |
| 210330064051073 | P BHAVANA | Bhavana | AB | Bhavana | AB | Bhavana |
| 210330064051077 | P VAMSHI KRISHNA | Vamshi | AB | Vamshi | AB | Vamshi |
| 210330064051078 | RAJEKAR VENKATESH | Venkatesh | AB | Venkatesh | AB | Venkatesh |
| 210330064051081 | SADIYA BEGUM | Sadiya | AB | Sadiya | AB | Sadiya |
| 210330064051085 | SANGANAMONI BHASKAR | S.Bhaskar | AB | S.Bhaskar | AB | S.Bhaskar |
| 210330064051086 | SANGANAMONI RAJU | S.Raju | AB | S.Raju | AB | S.Raju |
| 210330064051091 | SUNNAPU NARENDRA | S.Narendra | AB | S.Narendra | AB | S.Narendra |
| 210330064051092 | THRASOJU NIKHIL | Nikhil | AB | Nikhil | AB | Nikhil |
| 210330064051093 | T JASVEER SINGH | T.Jasveer | AB | T.Jasveer | AB | T.Jasveer |
| 210330064051098 | VANARASI KAVITHA | Kavitha | AB | Kavitha | AB | Kavitha |
| 210330064051100 | VEDHA VIJETHA | Vijetha | AB | Vijetha | AB | Vijetha |
| 210330064051102 | V KARTHIK GOUD | Karthik | AB | Karthik | AB | Karthik |
| 210330064051103 | YAVARAJULA BANU PRAKESH | Y.Banu | AB | Y.Banu | AB | Y.Banu |
| 210330064051105 | YERRAM SHIRISHA | Shirisha | AB | Shirisha | AB | Shirisha |
| 210330064052007 | AVULA MAMATHA | Mamatha | AB | Mamatha | AB | Mamatha |
| 210330064052012 | BODA ALEKHYA | Alekha | AB | Alekha | AB | Alekha |
| 210330064052013 | BOYA GAYATHRI | Gayathri | AB | Gayathri | AB | Gayathri |
| 210330064052018 | CHILUKA RAJESHWARI | C.Raji | AB | C.Raji | AB | C.Raji |
| 210330064052020 | CHITTI BAI | Chittibai | AB | Chittibai | AB | Chittibai |
| 210330064052022 | DARSHAPU SHILPA | Shilpa | AB | Shilpa | AB | Shilpa |
| 210330064052034 | KINDINTI SRILATHA | K.Srilatha | AB | K.Srilatha | AB | K.Srilatha |
| 210330064052048 | PADAKATI POORNA | P.Poorna | AB | P.Poorna | AB | P.Poorna |
| 210330064052049 | PANDLA BHAVANI | Bhavani | AB | Bhavani | AB | Bhavani |
| 210330064052052 | P MOUNIKA | P.Mounika | AB | P.Mounika | AB | P.Mounika |
| 210330064052053 | PREMANEELA | Premaneela | AB | Premaneela | AB | Premaneela |
| 210330064052055 | RAILA SWAMY | R.Swamy | AB | R.Swamy | AB | R.Swamy |
| 210330064052057 | SUKKA DEEKSHITHA | S.Deekshitha | AB | S.Deekshitha | AB | S.Deekshitha |
| 210330064052060 | THOLUKATTE ASHWINI | Ashwini | AB | Ashwini | AB | Ashwini |
| 210330064052064 | VARLA CHANDANA | V.Chandana | AB | V.Chandana | AB | V.Chandana |
| 210330064054003 | MOHAMMADI SHABEENA | M.Shabeena | AB | M.Shabeena | AB | M.Shabeena |
| 210330064054005 | SABA FARHEEN | Saba | AB | Saba | AB | Saba |

ATTENDANCE

| Roll.No | Name of the Student | Date | | | | |
|-----------------|---------------------------|---|--|-------------------------|-------------------------|---------------|
| | | 10/04/23 | 12/04/23 | 13/04/23 | 15/04/23 | 17/04/23 |
| | | PERIOD I Verification meaning and liabilities | District wise verification & valuation | Audit committee | Role of audit committee | Audit Reports |
| PERIOD II | Definition of | Verification of various items | Audit committee | Role of audit committee | Audit Reports | |
| 210330064051004 | AMBATI MEGHANA | -AB | Megha | -AB | Megha | -AB |
| 210330064051007 | ARSHIYA JABEEN | -ARshiya | -AB | -ARshiya | -ARshiya | -AB |
| 210330064051014 | C MADHURI | C.Madhuri | Madhuri | Madhuri | Madhuri | Madhuri |
| 210330064051017 | DASI JYOTHI SREE | Jyoti | Jyoti | Jyoti | Jyoti | -AB |
| 210330064051018 | DEVARA SHETTY PAVAN KUMAR | Pavan | Pavan | Pavan | Pavan | Pavan |
| 210330064051028 | GUGGILLA SRAVANTHI | G.Sravanthi | G.Sravanthi | G.Sravanthi | G.Sravanthi | G.Sravanthi |
| 210330064051030 | JAANGALLA PREETHI | Preethi | -AB | Preethi | -AB | Preethi |
| 210330064051031 | JAMALPUR MEGHANA | J.Megha | J.Megha | J.Megha | J.Megha | J.Megha |
| 210330064051035 | KARANAM GOWTHAMI | K.Gowthami | K.Gowthami | K.Gowthami | K.Gowthami | K.Gowthami |
| 210330064051042 | K BHAGYASRI | Bhagyasri | -AB | Bhagyasri | Bhagyasri | -AB |
| 210330064051044 | K NAGA JYOTHI | N.Jyothi | -AB | N.Jyothi | -AB | N.Jyothi |
| 210330064051049 | MAKTUNKAR JYOTHSNA | Jyothsna | -AB | Jyothsna | Jyothsna | -AB |
| 210330064051051 | MANDHA DHANUNJAY REDDY | M.Dhanu | M.Dhanu | M.Dhanu | M.Dhanu | M.Dhanu |
| 210330064051058 | M SHARATH | Sharath | -AB | Sharath | -AB | Sharath |
| 210330064051059 | M SHIVAPRASAD | M.Shiv | M.Shiv | M.Shiv | -AB | M.Shiv |
| 210330064051073 | P BHAVANA | Bhavana | Bhavana | -AB | Bhavana | Bhavana |
| 210330064051077 | P VAMSHI KRISHNA | Vamsi | Vamsi | Vamsi | Vamsi | Vamsi |
| 210330064051078 | RAJEKAR VENKATESH | Venkat | Venkat | -AB | -AB | Venkat |
| 210330064051081 | SADIYA BEGUM. | Sadiya | Sadiya | Sadiya | Sadiya | -AB |
| 210330064051085 | SANGANAMONI BHASKAR | Bhaskar | Bhaskar | Bhaskar | Bhaskar | Bhaskar |
| 210330064051086 | SANGANAMONI RAJU | Raju | Raju | Raju | -AB | Raju |
| 210330064051091 | SUNNAPU NARENDRA | Sunnapu | Sunnapu | -AB | Sunnapu | Sunnapu |
| 210330064051092 | THRASOJU NIKHIL | Nikhil | Nikhil | -AB | S.Narendra | Sunnapu |
| 210330064051093 | T JASVEER SINGH | Jasveer | Jasveer | Jasveer | Jasveer | Jasveer |
| 210330064051098 | VANARASI KAVITHA | Kavitha | -AB | -AB | Kavitha | -AB |
| 210330064051100 | VEDHA VIJETHA | Vijetha | Vijetha | Vijetha | Vijetha | Vijetha |
| 210330064051102 | V KARTHIK GOUD | Karthik | Karthik | Karthik | Karthik | Karthik |
| 210330064051103 | YAVARAJULA BANU PRAKESH | Y.Banu | Y.Banu | Y.Banu | Y.Banu | Y.Banu |
| 210330064051105 | YERRAM SHRISHA | Shrisha | Shrisha | Shrisha | Shrisha | Shrisha |
| 210330064052007 | AVULA MAMATHA | Mamatha | Mamatha | Mamatha | Mamatha | -AB |
| 210330064052012 | BODA ALEKHYA | Alekhy | -AB | Alekhy | Alekhy | Alekhy |
| 210330064052013 | BOYA GAYATHRI | Gayatri | -AB | Gayatri | Gayatri | Gayatri |
| 210330064052018 | CHILUKA RAJESHWARI | C.Raji | C.Raji | -AB | C.Raji | -AB |
| 210330064052020 | CHITTI BAI | Chittibai | Chittibai | Chittibai | Chittibai | Chittibai |
| 210330064052022 | DARSHAPU SHILPA | Shilpa | Shilpa | Shilpa | Shilpa | Shilpa |
| 210330064052034 | KINDINTI SRILATHA | Srilatha | Srilatha | Srilatha | Srilatha | Srilatha |
| 210330064052048 | PADAKATI POORNA | Poorna | Poorna | -AB | Poorna | Poorna |
| 210330064052049 | PANDLA BHAVANI | Bhavani | -AB | P.Bhavani | -AB | Bhavani |
| 210330064052052 | P MOUNIKA | P.Mounika | -AB | P.Mounika | -AB | P.Mounika |
| 210330064052053 | PREMANEELA | Premanee | -AB | Premanee | -AB | Premanee |
| 210330064052055 | RAILA SWAMY | R.Swamy | -AB | R.Swamy | R.Swamy | Premanee |
| 210330064052057 | SUKKA DEEKSHITHA | Sukka | Sukka | Sukka | Sukka | Sukka |
| 210330064052060 | THOLUKATTE ASHWINI | Ashwini | Ashwini | Ashwini | -AB | Ashwini |
| 210330064052064 | VARLA CHANDANA | Chandana | -AB | Chandana | Chandana | -AB |
| 210330064054003 | MOHAMMADI SHABEENA | M.Shabeena | M.Shabeena | M.Shabeena | M.Shabeena | M.Shabeena |
| 210330064054005 | SABA FARHEEN | Saba | Saba | Saba | Saba | Saba |

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 Commerce
 Dr.BRR GDC, Jadcherla

Pawan
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 Dr.B.R.R. Govt. Degree College
 Jadcherla

Dr. BRR.GOV.T.DEGREE COLLEGE, JADCHERLA

**Department of Commerce
Examination for Certificate Course on Basics of Auditing**

Name: _____ **Roll. No:** _____ **Max marks : 50**

I.MULTIPLE CHOICE QUESTIONS

10X2=20 MARKS

1. Final audit is suitable to the _____ organizations. ()
(a) Large scale (b) Medium scale (c) Small scale (d) None of the above
2. _____ audit is also known as detailed audit. ()
(a) Final (b) Continuous (c) Interim (d) All the above
3. Appointment for first auditor is under _____ section ()
(a) Section 139 (6) (b) Section 139 (7) (c) Section 139 (8) (d) Section 139 (9)
4. The remuneration of auditor is fixed at _____. ()
(a) Annual meeting (b) Extraordinary general meeting (c) General body meeting (d) None of the above
5. Physical assets includes _____. ()
(a) Machinery (b) Cash (c) Equipment Which of the following (d) All the above
6. Which of the following is conducted periodically? ()
(a) Internal audit (b) Internal control (c) External audit (d) Internal check
7. Non-cash vouchers are also called as _____ vouchers. ()
(a) Cash vouchers (b) Credit vouchers (c) Transfer vouchers (d) None of the above
8. _____ are considered as one of the important items on credit side of cash book. ()
(a) Salaries (b) Loans (c) Wages (d) None of the above
9. Sundry creditors and bills payable are the examples of ()
(a) Contingent liabilities (b) Current liabilities (c) Long-term liabilities (d) None of the above
10. _____ is not a method of valuation. ()
(a) Floating value (b) Book value (c) Replacement value (d) Going concern value

II.FILL IN THE BLANKS

10X2=20 MARKS

11. An _____ is an examination of such records to establish their reliability of statements drawn from them.
12. An auditor, for the purpose of auditing needs to be a _____.
13. Error of _____ refers to a case where a transaction is being recorded two times and is also posted two times in a ledger.
14. _____ audit is also known as periodic audit.
15. Management audit is a tool of _____ control.
16. A person carrying on an audit is called _____.
17. _____ is a reference book which contains audit related data, queries, clarifications etc.
18. _____ acts as "aides-memoire" to the auditor.
19. _____ means to select and examine a representative sample from a large number of similar terms.
20. Vouching provides the evidence related with _____ and _____.

III VERY SHORT QUESTIONS AND ANSWERS

5X2=10 MARKS

Write a note on error of principle

Who is Auditor?

Define Internal Audit?

What is Vouching?

Define Verification of Assets?

Dr. BRR GOVT. DEGREE COLLEGE ,JADHERLA
DEPARTMENT OF COMMERCE
B.Com CA II Year Students Marks Sheet
Certificate Course In Basics Of Auditing

| Roll.No | Name of the Student | Group&Medium | Signature |
|-----------------|---------------------------|--------------|-----------|
| 210330064051004 | AMBATI MEGHANA | B.Com E/M | 37 |
| 210330064051007 | ARSHIYA JABEEN | B.Com E/M | 40 |
| 210330064051014 | C MADHURI | B.Com E/M | 42 |
| 210330064051017 | DASI JYOTHI SREE | B.Com E/M | 41 |
| 210330064051018 | DEVARA SHETTY PAVAN KUMAR | B.Com E/M | AB |
| 210330064051028 | GUGGILLA SRAVANTHI | B.Com E/M | 40 |
| 210330064051030 | JAANGALLA PREETHI | B.Com E/M | AB |
| 210330064051031 | JAMALPUR MEGHANA | B.Com E/M | AB |
| 210330064051035 | KARANAM GOWTHAMI | B.Com E/M | 42 |
| 210330064051042 | K BHAGYASRI | B.Com E/M | 33 |
| 210330064051044 | K NAGA JYOTHI | B.Com E/M | AB |
| 210330064051049 | MAKTUNKAR JYOTHSNA | B.Com E/M | 40 |
| 210330064051051 | MANDHA DHANUNJAY REDDY | B.Com E/M | AB |
| 210330064051058 | M SHARATH | B.Com E/M | 40 |
| 210330064051059 | M SHIVAPRASAD | B.Com E/M | 45 |
| 210330064051073 | P BHAVANA | B.Com E/M | 49 |
| 210330064051077 | P VAMSHI KRISHNA | B.Com E/M | AB |
| 210330064051078 | RAJEKAR VENKATESH | B.Com E/M | 47 |
| 210330064051081 | SADIYA BEGUM | B.Com E/M | AB |
| 210330064051085 | SANGANAMONI BHASKAR | B.Com E/M | 46 |
| 210330064051086 | SANGANAMONI RAJU | B.Com E/M | 38 |
| 210330064051091 | SUNNAPU NARENDRA | B.Com E/M | 41 |
| 210330064051092 | THRASOJU NIKHIL | B.Com E/M | 48 |
| 210330064051093 | T JASVEER SINGH | B.Com E/M | AB |
| 210330064051098 | VANARASI KAVITHA | B.Com E/M | 39 |
| 210330064051100 | VEDHA VIJETHA | B.Com E/M | AB |
| 210330064051102 | V KARTHIK GOUD | B.Com E/M | AB |
| 210330064051103 | YAVARAJULA BANU PRAKESH | B.Com E/M | 50 |
| 210330064051105 | YERRAM SHIRISHA | B.Com E/M | 49 |
| 210330064052007 | AVULA MAMATHA | B.Com T/M | AB |
| 210330064052012 | BODA ALEKHYA | B.Com T/M | 35 |
| 210330064052013 | BOYA GAYATHRI | B.Com T/M | 41 |
| 210330064052018 | CHILUKA RAJESHWARI | B.Com T/M | 34 |
| 210330064052020 | CHITTI BAI | B.Com T/M | 39 |
| 210330064052022 | DARSHAPU SHILPA | B.Com T/M | 43 |
| 210330064052034 | KINDINTI SRILATHA | B.Com T/M | AB |
| 210330064052048 | PADAKATI POORNA | B.Com T/M | 31 |
| 210330064052049 | PANDLA BHAVANI | B.Com T/M | 40 |
| 210330064052052 | P MOUNIKA | B.Com T/M | 37 |
| 210330064052053 | PREMANEELA | B.Com T/M | 39 |
| 210330064052055 | RAILA SWAMY | B.Com T/M | 46 |
| 210330064052057 | SUKKA DEEKSHITHA | B.Com T/M | 39 |
| 210330064052060 | THOLUKATTE ASHWINI | B.Com T/M | 41 |
| 210330064052064 | VARLA CHANDANA | B.Com T/M | 37 |
| 210330064054003 | MOHAMMADI SHABEENA | B.Com U/M | AB |
| 210330064054005 | SABA FARHEEN | B.Com U/M | AB |

Dr. BRR GOVT. DEGREE COLLEGE, JADCHERLA
DEPARTMENT OF COMMERCE



CERTIFICATE
OF APPRECIATION
PROUDLY PRESENTED TO



Y. Shirisha

For successful completion of Certificate Course in "BASICS OF AUDITING" organised by
Department of Commerce, Dr. BRR Government Degree College, Jadcherla,
Mahabubnagar (Dist), Telangana. From 23-03-2023 to 17-04-2023


H.O.D




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