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,

PRINCIPAL
Dr.B.R.R. Gowl. 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. Shankay. 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 Attendence Sheet Certificate Course In Basics Of Auditing

	Certificate Course in Basics C			
Roll.No	Name of the Student	Group&Medium	Signature	
210330064051004	AMBATI MEGHANA	B.Com E/M	Meghana	
210330064051007	ARSHIYA JABEEN	B.Com E/M	Our _	
210330064051014	C MADHURI	B.Com E/M	C. Madhuri	
210330064051017	DASI JYOTHI SREE	B.Com E/M	Sycul	
210330064051018	DEVARA SHETTY PAVAN KUMAR	B.Com E/M	ShelTTY	
210330064051028	GUGGILLA SRAVANTHI	B.Com E/M	m. Baranin	
210330064051030	JAANGALLA PREETH!	B.Com E/M	Preestal	
210330064051031	JAMALPUR MEGHANA	B.Com E/M	Burg	
210330064051035	KARANAM GOWTHAMI	B.Com E/M	k. Gowthan	:
210330064051042	K BHAGYASRI	B.Com E/M	K.Rhaques	-
210330064051044	K NAGA JYOTHI	B.Com E/M	Naga	•
210330064051049	MAKTUNKAR JYOTHSNA	B.Com E/M	Typthina.	
210330064051051	MANDHA DHANUNJAY REDDY	B.Com E/M	Dhanund	49
210330064051058	M SHARATH	B.Com E/M	M. Shezett	
210330064051059	M SHIVAPRASAD	B.Com E/M	M.Sul.	
210330064051073	P BHAVANA	B.Com E/M	P.Blavana	
210330064051077	P VAMSHI KRISHNA	B.Com E/M	Vamshi	
210330064051078	RAJEKAR VENKATESH	B.Com E/M	Ventatesh	١.
210330064051081	SADIYA BEGUM	B.Com E/M	Sepera	
210330064051085	SANGANAMONI BHASKAR	B.Com E/M	5.184	
210330064051086	SANGANAMONI RAJU	B.Com E/M	S. Ree	
210330064051091	SUNNAPU NARENDRA	B.Com E/M	3. Nationals	
210330064051092	THRASOJU NIKHIL	B.Com E/M	Mitalia.	
210330064051093	T JASVEER SINGH	B.Com E/M	Obser	_
210330064051098	VANARASI KAVITHA	B.Com E/M	v. howitha	
210330064051100	VEDHA VIJETHA	B.Com E/M	Visetha	
210330064051102	V KARTHIK GOUD	B.Com E/M	Kanthik	
210330064051103	YAVARAJULA BANU PRAKESH	B.Com E/M	4. Bane.	
210330064051105	YERRAM SHIRISHA	B.Com E/M	y.shirisha	
210330064052007	AVULA MAMATHA	B.Com T/M	manathan	
210330064052012	BODA ALEKHYA	B.Com T/M	B. Alekhara	
210330064052013	BOYA GAYATHRI	B.Com T/M	B Gayalfri	
210330064052018	CHILUKA RAJESHWARI	B.Com T/M	C. Rateshum	1
210330064052020	CHITTI BAI	B.Com T/M	chittipail	
210330064052022	DARSHAPU SHILPA	B.Com T/M	W. Shilps	3
210330064052034	KINDINTI SRILATHA	B.Com T/M	Bolodhin	
210330064052048	PADAKATI POORNA	B.Com T/M	P. Pooling	
210330064052049	PANDLA BHAVANI	B.Com T/M	P. Bhavani	
210330064052052	P MOUNIKA	B.Com T/M	P. mounika	
210330064052053	PREMANEELA	B.Com T/M	Premaner	
210330064052055	RAILA SWAMY	B.Com T/M	Robert	
210330064052057	SUKKA DEEKSHITHA	B.Com T/M	Dadohita	
210330064052060	THOLUKATTE ASHWINI	B.Com T/M	T Ashwer	3
210330064052064	VARLA CHANDANA	B.Com T/M	chancance	
210330064054003	MOHAMMADI SHABEENA	B.Com U/M	ShaBeen	19
210330064054005	SABA FARHEEN	B.Com U/M	farhed	

HOD Commerce Commerce Commerce Commerce

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

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		DATE	23/03/23	24/03/23	25 03 23	29/03/23	28/03/25
		PERIOD I	Meaning	Standard	Audito:	chille	-Audit
Roll.No	Name of the Student	PERIODI	Objectives	of Audithm	Apprintment		Company of the Compan
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		PERIOD II	Audit	Standards b		letter	Note Book
210330064051004	AMBATI MEGHANA		Meghan	AASB .	Mregn	nucyn	neghon
210330064051007	ARSHIYA JABEEN		-torshiya	-Archiya	A13	ARshiya	
210330064051014	C MADHURI	74	C. Marika	C. Madhu			Madluss
210330064051017	DASI JYOTHI SREE		July	Joseph	Syry.	just	dust.
210330064051018	DEVARA SHETTY PAVAN KUMAR		Pavah	Pavan	Pavan	Povah	Rivan
210330064051028	GUGGILLA SRAVANTHI		(Tr. Bravar				
210330064051030	JAANGALLA PREETHI		-AB.	Buchi	Oradin		Proctin
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210330064051049	MAKTUNKAR JYOTHSNA		MOTESNA	-	JYUTHINA		
210330064051051	MANDHA DHANUNJAY REDDY			M. Dhowy			Jyothsun
210330064051058	M SHARATH		Sharath)	Shoralk		Shanash.	AB.
210330064051059	M SHIVAPRASAD		M (84.	MOL	MOR	AB	MOR
210330064051073	P BHAVANA		P-Bhavana				
210330054051077	P VAMSHI KRISHNA		Vante	Vinty	Vandy	Valy	Vampy
210330064051078	RAJEKAR VENKATESH		Venkat	Verket	AB.	Ventat	ventout
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210330064051086	SANGANAMONI RAJU		Pali	Palu	Poyl	Paul	Page
210330064051091	SUNNAPU NARENDRA		-			S-Natarota	AB
210330064051092	THRASOJU NIKHIL		MINE	AB	Michil	Nich	Mithil
210330064051093	T JASVEER SINGH		Jabeer	Jasuen	Del	Jugue	CEL
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210330064051103	YAVARAJULA BANU PRAKESH		Y-Bonu	4-Banu	-/- Ponu	-1. Band	1. Band
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210330064052007	AVULA MAMATHA		Marvadta	Matha	monothe	AB	matration
10330064052012	BODA ALEKHYA		Alekhan	Alekhaa	AB	Alekhya	Alekano
10330064052013	BOYA GAYATHRI		Gayathi		AB.		Goyden
10330064052018	CHILUKA RAJESHWARI		CRaji	Chair	Colosi		C-Riji
10330064052020	CHITTI BAI		chittimi	Chitti bhi	chittimi		chitting
10330064052022	DARSHAPU SHILPA		Shilfer	Shilpa	Shilper	AB	dilPc
10330064052034	KINDINTI SRILATHA		K. Schill	18 Scilet	K Sidalle	k. Sntatha	15. Srilette
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VARLA CHANDANA

SABA FARHEEN

MOHAMMADI SHABEENA

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210330064051051	MANDHA DHANUNJAY REDDY	1	Lyothna	* B	Jyothna	Jyothna	413 .
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210330064052012	BODA ALEKHYA		mamatha			wwwagpo	43
210330064052013			Alexhap		Alekhya	Alckhyby	Alekhor
210330064052018	CHILUKA RAJESHWARI		Gayalmi	A13	Groundthin		Grayedhi
210330064052020	CHITTI BAI		CRAJI	C. Raji	AB	C. Ragi	A13~
210330064052022	DARSHAPU SHILPA		chitti bai				chitting
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HOD Commerce Dr.BRR GDC, Jadcherla PRINCIPAL

D.B.R.R. Gov. Degree College

Jadoberts

Dr. BRR.GOVT.DEGREE COLLEGE, JADCHERLA

Department of Commerce Examination for Certificate Course on Basics of Auditing

	Name:		Roll. No:	<u>Max marks : 50</u>		
	I.MULTIPLE CHOICE C	QUESTIONS		10X2=20 M	<u>ARKS</u>	
1.	Final audit is suitable	to theo	rganizations.		()
	(a) Large scale	(b) Medium scale	(c) Small scale	(d) None of the above		
2.		audit is also known as de	etailed audit.		()
	(a) Final	(b) Continuous	(c) Interim	(d) All the above		
3.	Appointment for first	t 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 gen	eral meeting (c) General body	meeting (d) None of the a	bove	
5.	Physical assets include	es	_•		()
	(a) Machinery	(b) Cash (c) Ec	quipment Which of the following	(d) All the above		
6.	Which of the followin	g is conducted periodica	ally?		()
	(a) Internal audit	(b) Internal control	(c) External audit	(d) Internal check		
7.	Non-cash vouchers ar	re also called as	vouchers.		()
	(a) Cash vouchers	(b) Credit vouchers	(c) Transfer vouchers	(d) None of the abov	/e	
8.		_are considered as one c	of the important items on credit si	de of cash book.	()
	(a) Salaries	(b) Loans	(c) Wages	(d) None of the above		
9.	Sundry creditors and	bills payable are the exa	mples of		()
	(a) Contingent liabiliti	ies (b) Current liabilities	(c) Long-term liabilities	(d) None of the above		
10.		is not a method of valua	ation.		()
	(a) Floating value	(b) Book value	(c) Replacement value	(d) Going concern value		

II.FILL IN THE BLANKS 10X2=20 MARKS

11.	Anis an examination of such records to establish their reliability of statements drawn from them.
	An auditor, for the purpose of auditing needs to be a
	Error ofrefers 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.
	Management audit is a tool ofcontrol.
	A person carrying on an audit is called
	is a reference book which contains audit related data, queries, clarifications etc.
	acts as "aides-memoire" to the auditor.
	means to select and examine a representative sample from a large number of similar terms.
20.	Vouching provides the evidence related withand
	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		Certificate Course In Basics Of Auditing					
210330064051007	Roll.No		Group&Medium	Signature			
210330064051014 C MADHURI B.Com E/M 42							
210330064051014				40			
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