

INDIRA PRIYADARSHINI GOVERNMENT DEGREE COLLEGE(W)
Autonomous Nampally, Hyderabad, Telangana
Re-Accredited with NAAC 'A' Grade in third cycle

CERTIFICATE COURSES

Basics of Auditing

Objective: To make the students familiarize with the concept of Audit and Acquaint them with the insights of Auditing

UNIT-I- INTRODUCTION AUDITOR AND EXECUTION OF AUDIT:

Auditing: Meaning – Definition- Evolution- Objectives – importance- Types of Audit-standards of Auditing – Procedure for issue of standards by AASB. 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 work book- Audit Markings.

UNIT-II- 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. VOUCHING- Meaning –Objectives- Types of Vouchers- Vouching of Trading Transactions- Vouching cash transaction- Auditing in an EDP Environment. 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.

SUGGESTED READINGS:

Principles and Practice of Auditing : RG Saxena, Himalaya Publishing House.

Auditing: Aruna Jha, Taxmann Publications.

Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers. Principles and Practice of Auditing: Dinkar Pagare, Sultan Chand & Sons

Fundamental of Banking Theory and Practice

Objective: To Acquaint the students with the basic concepts of banking and familiarize them with the various banking instrument and working of banks.

UNIT 1- INTRODUNCTION:

Origin and Growth of banking in India-Functions of Commercial Banks – financial inclusion-public vs. private sector banks – foreign banks-payment banks-universal banking-Emerging Trends in Commercial Banking in India E-Banking – Mobile Banking – Core Banking – Bank Assurance- OMBUDSMAN – types of deposits-time deposits-current and savings accounts-importance of current and savings accounts- zero balance accounts. RESERVE BANK OF India RBI – Functions- WORKING OF COMMERCIAL BANKS AND TYPES OF BANKS.

UNIT 2 – BANKER AND CUSTOMER RELATIONSHIP:

Definition of Banker and Customer – Relationship between banker and customer – KYC norms- General and special features of Relationship-precautions to be taken by a banker in opening to accounts of special types of customers like Minor, Married Women, Partnership Firms, Companies, clubs and other Non-Trading Institutions.

SUGGESTED READINGS:

- ⇒ Banking Theory & Practices: Dr. P.K. Srivatsava, Himalaya Publishers
- ⇒ Banking Theory & Practices: K.E. Shekar, Vikas Publications
- ⇒ Banking Theory, Law & Practices: R.R. Paul, Kalyani Publishers.

DURATION OF THE COURSE : 3 MONTHS

FACULTY INVOLVED:

1. U.K. SRIDEVI

2. YASMEEN KOUSER

PERCENTAGE (%) OF STUDENTS PARTICIPATED: 100%

PROOF OF CERTIFICATE:

