

M.Com (Prev.) Accounts Group

PAPER-IV OPERATIONAL AUDIT

- UNIT - I**
1. History of auditing, Major influences on auditing field of auditing, Basic concepts of auditing evidence in auditing.
 2. **Investigations** - Approach to investigation, types of investigation, investigation for detection of frauds, Misappropriation etc. Investigation for Tax Purpose.
- UNIT - II**
1. Audit of Public Enterprises - Special features, Audit of Departmental undertakings, audit of statutory corporations, Audit of government companies.
 2. **Government Audit** - Features, Nature and objective of government audit, Audit of Expenditures, receipts, debts, deposits and remittances, Audit report Public Accounts Committee. Committee on Public undertakings.
- UNIT - III**
1. Company audit feature, Appointment, qualification, remuneration of Auditor, right and duties special audit, audit of holding companies, divisible profit and dividend.
 2. Audit of Banking companies Insurance Companies special features of Bank audit, audit of Nationalised banks, audit of Regional Rural Banks. Features of audit of General Insurance companies.
 3. Audit of cooperative societies.
- UNIT - IV**
1. Cost Audit Importance, Cost Accounting, records provisions regarding cost audit, special features of cost audit, audit report.
 2. Internal audit and Management audit nature and scope of Internal audit, Internal audit and stationery audit, Management audit, Its need. Review of Functional Areas. Property Audit.
- UNIT - V**
1. Audit Reports and audit certificates, various forms of audit report, specimen of audit report.
 2. Professional Ethics and Regulations. Chartered Accountants Act, 1949 Present Trends in Auditing statements showing effects of changing price and their audit, Financial forecasts and their audit, Human Resource Accounting, Reports on financial sickness, Social Audit Misc.