



B.Com Honours

Semester 6

Calicut University

AUDITING AND ASSURANCE

Course Code: COM6CJ304 • Module SYLLABUS Notes

Official Course Syllabus

Course Code: COM6CJ304

Course Title: AUDITING AND ASSURANCE

Course Type: Major

Academic Level: 300-399

Credits: 10 Credits

Course Summary: This course provides students with a comprehensive understanding of auditing principles, practices, and the role of auditors in providing assurance on financial information.

Module I: Integrity of financial

Module I: Introduction to Audit

- **Unit 1:** Auditing Concepts: Definition, Origin of Auditing, Meaning of Audit, Need for Audit (Benefits of Audit), Objective of the Audit
- **Unit 3:** Scope of Audit, External Audit engagements, Qualities of Auditor
- **Unit 3:** Classification of audit
- **Unit 4:** Inherent Limitations of Auditing
- **Unit 5:** Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board (AASB)

Module I: Income, deductions, exemptions, input tax credit, and tax rates. UC Examinations /Quizzes/ Assignment/Seminar Project CO2 Analyze the structure and administration of

Module I: Income tax liabilities and optimize GST compliance within legal boundaries. EP Project Case study * - Remember (R), Understand (U), Apply (Ap), Analyse (An), Evaluate (E), Create (C) # - Factual Knowledge(F) Conceptual Knowledge (C) Procedural Knowledge (P) Meta cognitive Knowledge (M)

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