

**VIVEKANAND COLLEGE (EMPOWERED AUTONOMOUS), KOLHAPUR**  
**STATEMENT OF SYLLABUS COVERED**

Year- 2023-24

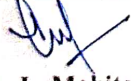
Name of Teacher- Dr. Amol Laxman Mohite


Term- M.Com – Ist (Sem II)

Department- Commerce



Class	Subject	Syllabus assigned	Syllabus Covered	Syllabus not to Covered	Remark
M.Com-I Sem-II	Advanced Accountancy (Auditing) P VII	<b>Module-I Auditing and Assurance Standard.</b> Updated list of Auditing and Assurance Standards. Specific study of; AAS1: Basic Principles Governing an Audit AAS2: Objectives and Scope of Audit of Financial Statement. AAS3: Documentation AAS5: Audit Evidence AAS8: Audit Planning AAS28: Auditors Report on Financial Statement	<b>Module-I Auditing and Assurance Standard.</b> Updated list of Auditing and Assurance Standards, Specific study of ; AAS1: Basic Principles Governing an Audit AAS2: Objectives and Scope of Audit of Financial Statement. AAS3: Documentation AAS5: Audit Evidence AAS8: Audit Planning AAS28: Auditors Report on Financial Statement	.....	
		<b>Module-II Internal Control System Theory</b> – Nature, Scope, Objectives and Limitations of Internal Control. Need for Evaluation Internal Control System and Techniques of Evaluation of Internal Control System.	<b>Module-II Internal Control System Theory</b> – Nature, Scope, Objectives and Limitations of Internal Control. Need for Evaluation Internal Control System and Techniques of Evaluation of Internal Control System.	.....	
		<b>Module-III Specific Types of Audits</b> Cost Audit, Tax Audit, Management Audit and Social Audit. Audit of Computerized Accounting.	<b>Module-III Specific Types of Audits</b> Cost Audit, Tax Audit, Management Audit and Social Audit. Audit of Computerized Accounting	.....	
		<b>Module-IV Audit of Various Entities</b> Audit of Public Sector Undertakings, Audit of Educational Institutions.	<b>Module-IV Audit of Various Entities</b> Audit of Public Sector Undertakings, Audit of Educational Institutions.	.....	

  
**Dr. A. L. Mohite**

  
**HEAD**  
**DEPARTMENT OF COMMERCE**  
**VIVEKANAND COLLEGE, KOLHAPUR**  
**(EMPOWERED AUTONOMOUS)**