

Maulana Abul Kalam Azad University of Technology, WB
(Formerly known as West Bengal University of Technology)
Syllabus of BBA(Accountancy, Taxation & Auditing)
Effective from academic session 2023-24

Semester-V

BBATA501: AUDITING & ASSURANCE

Course Objectives

- To understand the meaning of Auditing.
- To understand the Audit Procedures and Techniques.
- To know Audit Risk and Internal Control System.
- To know the concepts of Vouching, Verification and Valuation.
- To know the system of Company Audit
- To understand the concept of Audit Report and Certificate
- To understand the various types of auditing

Course Outcomes

Sl. No	Course Outcome	Mapped modules
1	Know the meaning of Auditing.	ModuleI/Unit1
2	Memorize how to do Audit Procedures and Techniques.	ModuleI/Unit2
3	Memorize how to measure Audit Risk and Internal Control System	ModuleI/Unit3
4	Memorize the concepts of Vouching, Verification and Valuation	ModuleII/Unit4
5	Memorize the system of Company Audit.	ModuleII/Unit5
6	Memorize the concept of Audit Report and Certificate	ModuleII/Unit6
7	Understand the different types of Auditing	ModuleII/Unit7

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MODULE I

Unit – 1 Concept, Need and Purpose of Audit

Definition-Nature-Scope and Objectives of Independent Financial Audit-Basic Principles Governing an Audit, Concept of Auditor's Independence- Errors and Fraud-Concepts, Means of doing Fraud, Auditor's Responsibility towards- Detection and Prevention of Fraud, Difference between Audit and Investigation Classification of Audit- Organization Structure wise (Statutory, Non-statutory); Objective- wise (Internal and Independent Financial Audit); Periodicity wise(Periodical, Continuous, Interim, Final); Technique wise (Balance Sheet, Standard, Systems, EDP); Standards on Auditing (SA)- Concept and Purpose (8L)

Unit – 2 Audit Procedures and Techniques

Auditing Engagement-Audit Planning- Audit Programme (Concept)-Documentation: Audit Working Paper, Ownership and Custody of Working Papers-Audit file-(Permanent and Current)-Audit Note Book- Audit Memorandum. Audit Evidence – Concept, Need, Procedures to obtain Audit Evidence□ Routine Checking, Test Checking and Auditing in Depth-Concept of Analytical Procedure and Substantive Testing in Auditing.□ Audit of Educational Institutions, Hospitals and Hotels (8L)

Unit – 3 Audit Risk and Internal Control System

Audit Risk – Concept and Types only.□ Internal Control- Definition, Objectives-Internal Check Definition, Objectives□ Internal Audit- Definition, Objectives, Regulatory Requirement, Reliance by Statutory□ Auditor on Internal Auditor's Work(6L)

MODULE II

Unit – 4 Vouching, Verification and Valuation

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Vouching: Meaning, Objectives - Difference with Routine Checking – Factors to be-considered during Vouching - Vouching of Following Items: i) Receipts: Cash Sale, Collection from Debtors, Interest and Dividend from Investment, Sale of Fixed Assets. ii) Payments: Cash Purchase, Payment to Creditors, Payment of Wages and Salaries, Advertisement Expenses, Travelling Expenses, Research and Development Expenditure, Prepaid Expenses. Verification and Valuation: Concept, Objectives, Importance, Difference with Vouching,- Difference between Verification and Valuation, Verification of following items: i) Non Current Assets: Goodwill, Patent and Copy Right, Leasehold Land, Plant and Machinery, ii) Investments iii) Current Assets: Inventory, Loan and Advance, Cash and Bank Balances iv) Non-current Liability: Secured Loan) Current Liability: Trade Payables (Sundry Creditors). (10L)

Unit - 5 Company Audit

Qualification, Disqualification, Appointment and Rotation, Removal and Resignation, - Remuneration, Rights, Duties and Liabilities of Company Auditor Branch Audit and Joint Audit Depreciation – Concept and Provisions of the Companies Act-Divisible Profit and Dividend(Final, Interim and Unclaimed/Unpaid): Provisions of the Act,-Legal Decisions and Auditor's Responsibility (10L)

Unit – 6 Audit Report And Certificate

Definition – Distinction between Report and Certificate- Different Types of Report-Contents of Audit Report (As per Companies Act and Standards on Auditing)□ True and Fair View – Concept-Materiality – Concept and Relevance (10L)

Unit – 7 Other Thrust Areas

Cost Audit – Concepts, Objectives Relevant Provisions of Companies Act-Management Audit- Concepts, Objectives, Advantages□ Tax Audit – Concepts, Objectives, Legal Provisions-Social Audit – Propriety Audit – Performance Audit – Environment Audit (Concepts only) (8L)

Suggested Readings:

1. Tandon et al, Practical Auditing, S.Chand

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2. Gupta & Arora, Fundamentals of Auditing, TMH
3. Jha, A., Auditing, Taxmann
4. Basu, S. K., Auditing and Assurance, Pearson
5. Ghosh, J., Contemporary Auditing and Assurance, Elegant Publishing

Module Number	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level(if applicable)	Remarks (If any)
Module I/unit 1	Concept,Need andPurposeof Audit	8	13	1	2		
Module I/unit 2	AuditProcedures and Techniques	8	13	2	2		
Module I/unit 3	AuditRiskAnd InternalControl System	6	10	3	2		
Module II/unit4	Vouching, Verificationand Valuation	10	17	4	2		
Module II/unit5	CompanyAudit	10	17	5	2		
Module II/unit6	AuditReportAnd Certificate	10	17	6	2		
Module II/unit7	OtherThrust Areas	8	13	7	2		

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BBATA502: INFORMATION TECHNOLOGY IN BUSINESS& ECOMMERCE

Course Objective:

1. To understand foundational concepts of information systems
2. To understand the concept of business in context of Information Technology
3. To understand the concept of E-Commerce
4. To generate a generic framework for E-Commerce
5. To understand the concept of EDI technology
6. To understand the computer threats and security
7. To understand basic Ethical concept in E-Commerce

Course Outcome:

Sl. No.	Course Outcome	Mapped Modules
1	Understand foundational concepts of information systems	Module I – Unit 1
2	Must be able to match different levels of information with different hierarchical level of management	Module I – Unit 2
3	Must be able to define the E-commerce	Module I – Unit 3
4	Able to generate a generic framework for E-Commerce	Module II – Unit 4
5	Understand the concept of EDI technology, Electronic Payment Systems	Module II – Unit 5
6	Understand the computer threats and security	ModuleII – Unit 6

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7	Understand basic Ethical concept in E-Commerce and IPR	Module II – Unit 7
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Module I

UNIT 1: INTRODUCTION

Introduction to Information Systems, Use of computers for managerial applications, Technology issues and data processing in organisations , shift in Information system thinking, latest trends in Information Technology, computer security(4l)

UNIT 2: IT IN BUSINESS ENVIRONMENT

Information System & their role in business systems, changing role of information System, end users of information System, information as a corporate resource, types of information (strategic, tactical & operational), levels of management & information needs, types of information systems(Transaction processing, Decision Support, executive support, Enterprise Resource Planning[ERP] (10L)

UNIT 3: E-COMMERCE AND ITS TECHNOLOGICAL ASPECTS

Overview of developments in Information Technology and Defining E-Commerce: The scope of E commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E Commerce Architecture.(10L)

Module II

UNIT – 4: CONSUMER ORIENTED E-COMMERCE

E-Retailing: Traditional retailing and e retailing, Benefits of e retailing, Key success factors, Models of e retailing, Features of e retailing. E services: Categories of e-services, Web-enabled services, and matchmaking services, Information-selling on the web, e entertainment, Auctions and other specialized services. Business to Business Electronic Commerce.(10L)

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UNIT – 5: ELECTRONIC DATA INTERCHANGE

Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Study Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. Digital economy: Identify the methods of payments on the net – Electronic Cash, cheques and credit cards on the Internet.(10l)

UNIT – 6: SECURITY IN E-COMMERCE

Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Webserver with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server (8L)

UNIT – 7: ISSUES IN E-COMMERCE

Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance.(8L)

Suggested Readings:

1. C. S. V. Murthy – E-Commerce, Himalaya Publishing House
2. Elias. M. Awad, “Electronic Commerce”, Prentice-Hall of India Pvt Ltd.
3. Ravi Kalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", AddisonWesley.
4. Efraim Turban, Jae Lee, David King, H. Michael Chung, “Electronic Commerce–AManagerial Perspective", Addison-Wesley

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Module No.	Content	Total Hours	%age of questions	Covered CO	Covered PO	Blooms Level (If applicable)	Remarks (If any)
Module I Unit 1	Introduction	4	6	1	7		
Module I Unit 2	IT in business environment	10	17	2	7		
Module I Unit 3	E-Commerce and its technological aspects	10	17	3	7		
Module II Unit 4	Consumer oriented E-Commerce	10	17	4	7		
Module II Unit 5	Electronic data interchange	10	17	5	7		
Module II Unit 6	Security in E-Commerce	8	13	6	7		
Module II Unit 7	Issues in E-Commerce	8	13	7	7		