



Model Institute of Engineering & Technology (Autonomous)  
 (Permanently Affiliated to the University of Jammu, Accredited by NAAC with "A" Grade)

<b>Lesson Plan 2.2</b>	<b>Course Name: Auditing I</b>	<b>Course Code: BCMMJ-404</b>
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> <li>• Describe the fundamental concept of Auditing.</li> <li>• Articulate the process of Risk assessment.</li> <li>• Appreciate the scope and objectives of Auditing.</li> </ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board</li> </ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"> <li>➤ <b>Introduction</b> (5 minutes)             <ul style="list-style-type: none"> <li>• Ask questions                 <ul style="list-style-type: none"> <li>- What do you mean by assessment of risk?</li> <li>- What is material misstatement?</li> <li>- Why there is need of assessing the risk?</li> </ul> </li> </ul> </li> <li>➤ <b>Development</b> (30 minutes)             <ul style="list-style-type: none"> <li>• Concept of Risk assessment                 <ul style="list-style-type: none"> <li>- Meaning of risk assessment</li> <li>- Examples of risk assessment</li> <li>- Objectives and scope of material misstatement</li> </ul> </li> </ul> </li> <li>➤ <b>Exercise</b> (5 minutes)             <ul style="list-style-type: none"> <li>• Questions from the topic</li> </ul> </li> </ul>	
<b>Closure</b>	<ul style="list-style-type: none"> <li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li> <li>• Spend 5 minutes to wrap up and consolidate the learnings.</li> <li>• Suggested Readings: Auditing and Assurance by Pankaj Garg</li> </ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li> <li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li> </ul>	





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<b>Lesson Plan 2.3</b>	<b>Course Name: Auditing I</b>	<b>Course Code: BCMMJ-404</b>
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> <li>• Describe the fundamental concept of Auditing.</li> <li>• Articulate the process of Risk assessment.</li> <li>• Appreciate the scope and objectives of Auditing.</li> </ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board</li> </ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"> <li>➤ <b>Introduction</b> (5 minutes) <ul style="list-style-type: none"> <li>• Ask questions <ul style="list-style-type: none"> <li>- What do you mean by assessment of risk?</li> <li>- What is material misstatement?</li> <li>- Why there is need of assessing the risk?</li> </ul> </li> </ul> </li> <li>➤ <b>Development</b> (30 minutes) <ul style="list-style-type: none"> <li>• Concept of Risk assessment <ul style="list-style-type: none"> <li>- Meaning of risk assessment</li> <li>- Examples of risk assessment</li> <li>- Objectives and scope of material misstatement</li> </ul> </li> </ul> </li> <li>➤ <b>Exercise</b> (5 minutes) <ul style="list-style-type: none"> <li>• Questions from the topic</li> </ul> </li> </ul>	
<b>Closure</b>	<ul style="list-style-type: none"> <li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li> <li>• Spend 5 minutes to wrap up and consolidate the learnings.</li> <li>• Suggested Readings: Auditing and Assurance by Pankaj Garg</li> </ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li> <li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li> </ul>	





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<b>Lesson Plan 2.4</b>	<b>Course Name: Auditing I</b>	<b>Course Code: BCMMJ-404</b>
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> <li>• Describe the fundamental concept of Auditing.</li> <li>• Articulate the process of Risk assessment.</li> <li>• Appreciate the scope and objectives of Auditing.</li> </ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board</li> </ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"> <li>➤ <b>Introduction</b> (5 minutes)           <ul style="list-style-type: none"> <li>• Ask questions               <ul style="list-style-type: none"> <li>- What do you mean by assessment of risk?</li> <li>- What is material misstatement?</li> <li>- Why there is need of assessing the risk?</li> </ul> </li> </ul> </li> <li>➤ <b>Development</b> (30 minutes)           <ul style="list-style-type: none"> <li>• Concept of Risk assessment               <ul style="list-style-type: none"> <li>- Meaning of risk assessment</li> <li>- Examples of risk assessment</li> <li>- Objectives and scope of material misstatement</li> </ul> </li> </ul> </li> <li>➤ <b>Exercise</b> (5 minutes)           <ul style="list-style-type: none"> <li>• Questions from the topic</li> </ul> </li> </ul>	
<b>Closure</b>	<ul style="list-style-type: none"> <li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li> <li>• Spend 5 minutes to wrap up and consolidate the learnings</li> </ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li> <li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li> </ul>	





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<b>Lesson Plan 2.5</b>	<b>Course Name: Auditing I</b>	<b>Course Code: BCMMJ-404</b>
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> <li>• Describe the fundamental concept of Auditing.</li> <li>• Articulate the process of Risk assessment.</li> <li>• Appreciate the scope and objectives of Auditing.</li> </ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board</li> </ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"> <li>➤ <b>Introduction</b> (5 minutes)             <ul style="list-style-type: none"> <li>• Ask questions                 <ul style="list-style-type: none"> <li>- What do you mean by assessment of risk?</li> <li>- What is material misstatement?</li> <li>- Why there is need of assessing the risk?</li> </ul> </li> </ul> </li> <li>➤ <b>Development</b> (30 minutes)             <ul style="list-style-type: none"> <li>• Concept of Risk assessment                 <ul style="list-style-type: none"> <li>- Meaning of risk assessment</li> <li>- Examples of risk assessment with cases</li> <li>- Case studies listed in Harward Business Publishing</li> </ul> </li> </ul> </li> <li>➤ <b>Exercise</b> (5 minutes)             <ul style="list-style-type: none"> <li>• Questions from the topic</li> </ul> </li> </ul>	
<b>Closure</b>	<ul style="list-style-type: none"> <li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li> <li>• Spend 5 minutes to wrap up and consolidate the learnings</li> <li>• Suggested Readings: Auditing and Assurance by Pankaj Garg</li> </ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li> <li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li> </ul>	





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<b>Lesson Plan 2.6</b>	<b>Course Name: Auditing I</b>	<b>Course Code: BCMMJ-404</b>
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> <li>• Describe the fundamental concept of Auditing.</li> <li>• Articulate the process of Risk assessment.</li> <li>• Appreciate the scope and objectives of Auditing.</li> </ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board</li> </ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"> <li>➤ <b>Introduction (5 minutes)</b> <ul style="list-style-type: none"> <li>• Ask questions               <ul style="list-style-type: none"> <li>- What do you mean by risk management?</li> <li>- What is the procedure for detecting the risk?</li> <li>- Why there is need of detecting the risk?</li> </ul> </li> </ul> </li> <li>➤ <b>Development (30 minutes)</b> <ul style="list-style-type: none"> <li>• Concept of Risk management               <ul style="list-style-type: none"> <li>- Meaning of risk assessment</li> <li>- Examples of risk assessment with cases</li> <li>- Case studies listed in Harvard Business Publishing</li> </ul> </li> </ul> </li> <li>➤ <b>Exercise (5 minutes)</b> <ul style="list-style-type: none"> <li>• Questions from the topic</li> </ul> </li> </ul>	
<b>Closure</b>	<ul style="list-style-type: none"> <li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li> <li>• Spend 5 minutes to wrap up and consolidate the learnings</li> </ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li> <li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li> </ul>	





Lesson Plan 1.1	Course Name: Auditing-I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of auditing.</li><li>• Articulate the procedure of auditing.</li><li>• Appreciate the scope of auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions What do mean by audit? What is auditing process? Why there is the need of doing auditing?</li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of auditing<ul style="list-style-type: none"><li>- Meaning of auditing</li><li>- Objectives of auditing</li><li>- Scope of auditing</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li><li>• <u>Suggested Readings: Auditing and Assurance by Pankaj Garg</u></li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	



Lesson Plan 1.2	Course Name: Auditing-I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of auditing.</li><li>• Articulate the procedure of auditing.</li><li>• Appreciate the scope of auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions What do mean by audit? What is auditing process? Why there is the need of doing auditing?</li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of auditing<ul style="list-style-type: none"><li>- Meaning of auditing</li><li>- Process of auditing</li><li>- Examples based on auditing process</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li><li>• Suggested Readings: Auditing and Assurance by Pankaj Garg</li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	



Lesson Plan 1.3	Course Name: Auditing-I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> <li>• Describe the fundamental concept of auditing.</li> <li>• Articulate the procedure of auditing.</li> <li>• Appreciate the scope of auditing.</li> </ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board</li> </ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"> <li>➤ <b>Introduction</b> (5 minutes)               <ul style="list-style-type: none"> <li>• Ask questions                   <ul style="list-style-type: none"> <li>What do mean by audit planning?</li> <li>What is materiality?</li> <li>Why there is the need of performing audit?</li> </ul> </li> </ul> </li> <li>➤ <b>Development</b> (30 minutes)               <ul style="list-style-type: none"> <li>• Concept of audit planning and materiality                   <ul style="list-style-type: none"> <li>- Meaning of audit planning</li> <li>- Process of audit planning</li> <li>- Audit materiality</li> </ul> </li> </ul> </li> <li>➤ <b>Exercise</b> (5 minutes)               <ul style="list-style-type: none"> <li>• Questions from the topic</li> </ul> </li> </ul>	
<b>Closure</b>	<ul style="list-style-type: none"> <li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li> <li>• Spend 5 minutes to wrap up and consolidate the learnings</li> <li>• Suggested Readings: Auditing and Assurance by Pankaj Garg</li> </ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li> <li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li> </ul>	



<b>Lesson Plan 1.4</b>	<b>Course Name: Auditing-I</b>	<b>Course Code: BCMMJ-404</b>
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of auditing.</li><li>• Articulate the procedure of auditing.</li><li>• Appreciate the scope of auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions What do mean by internal control? What are the examples of internal control? Why there is the need of performing internal control?</li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of Internal control<ul style="list-style-type: none"><li>- Meaning of internal control</li><li>- Scope of internal control</li><li>- Objectives</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings.</li><li>• Suggested Readings: Auditing and Assurance by Pankaj Garg</li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	



Lesson Plan 1.5	Course Name: Auditing-I	Course Code: BCOM-503
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> <li>• Describe the fundamental concept of auditing.</li> <li>• Articulate the procedure of auditing.</li> <li>• Appreciate the scope of auditing.</li> </ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board</li> </ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"> <li>➤ <b>Introduction</b> (5 minutes)               <ul style="list-style-type: none"> <li>• Ask questions                   <ul style="list-style-type: none"> <li>What do mean by internal control?</li> <li>What are the examples of internal control?</li> <li>Why there is the need of performing internal control?</li> </ul> </li> </ul> </li> <li>➤ <b>Development</b> (30 minutes)               <ul style="list-style-type: none"> <li>• Concept of Internal control                   <ul style="list-style-type: none"> <li>- Meaning of internal control</li> <li>- Scope of internal control</li> <li>- Objectives</li> </ul> </li> </ul> </li> <li>➤ <b>Exercise</b> (5 minutes)               <ul style="list-style-type: none"> <li>• Questions from the topic</li> </ul> </li> </ul>	
<b>Closure</b>	<ul style="list-style-type: none"> <li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li> <li>• Spend 5 minutes to wrap up and consolidate the learnings.</li> <li>• Suggested Readings: Auditing and Assurance by Pankaj Garg</li> </ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li> <li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li> </ul>	



Lesson Plan 3.1	Course Name: Auditing I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> <li>• Describe the fundamental concept of Auditing.</li> <li>• Assess the documentary evidence of auditing.</li> <li>• Appreciate the scope and objectives of Auditing.</li> </ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board</li> </ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"> <li>➤ <b>Introduction</b> (5 minutes)               <ul style="list-style-type: none"> <li>• Ask questions                   <ul style="list-style-type: none"> <li>- What do you mean by evidence?</li> <li>- What is an evidence?</li> <li>- Why there is need of assessing audit evidence?</li> </ul> </li> </ul> </li> <li>➤ <b>Development</b> (30 minutes)               <ul style="list-style-type: none"> <li>• Concept of Audit evidence                   <ul style="list-style-type: none"> <li>- Meaning of audit evidence</li> <li>- Examples of audit evidence</li> <li>- Importance of audit evidence</li> </ul> </li> </ul> </li> <li>➤ <b>Exercise</b> (5 minutes)               <ul style="list-style-type: none"> <li>• Questions from the topic</li> </ul> </li> </ul>	
<b>Closure</b>	<ul style="list-style-type: none"> <li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li> <li>• Spend 5 minutes to wrap up and consolidate the learnings</li> </ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li> <li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li> </ul>	



Lesson Plan 3.2	Course Name: Auditing I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of Auditing.</li><li>• Assess the documentary evidence of auditing.</li><li>• Appreciate the scope and objectives of Auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions<ul style="list-style-type: none"><li>- What do you mean by a voucher?</li><li>- What are the types of vouchers?</li><li>- Why there is need of doing vouching?</li></ul></li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of vouchers<ul style="list-style-type: none"><li>- Definition of Voucher and vouching</li><li>- Process of Vouching</li><li>- Guidelines to be followed while vouching</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	



Lesson Plan 3.3	Course Name: Auditing I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of Auditing.</li><li>• Assess the documentary evidence of auditing.</li><li>• Appreciate the scope and objectives of Auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions<ul style="list-style-type: none"><li>- What do you mean by a voucher?</li><li>- What are the types of vouchers?</li><li>- Why there is need of doing vouching?</li></ul></li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of vouchers<ul style="list-style-type: none"><li>- Definition of Voucher and vouching</li><li>- Process of Vouching</li><li>- Guidelines to be followed while vouching</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	



Lesson Plan 3.5	Course Name: Auditing I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of Auditing.</li><li>• Articulate the process of Auditing.</li><li>• Appreciate the scope and objectives of Auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions<ul style="list-style-type: none"><li>- What do you mean by a liability?</li><li>- What is the concept of verification?</li><li>- Why there is need of liability verification?</li></ul></li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of liability verification<ul style="list-style-type: none"><li>- Meaning of liability</li><li>- Scope of liability verification</li><li>- Objectives of verification of liabilities</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	



Lesson Plan 3.6	Course Name: Auditing I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of Auditing.</li><li>• Articulate the process of Auditing.</li><li>• Appreciate the scope and objectives of Auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions<ul style="list-style-type: none"><li>- What do you mean by a liability?</li><li>- What is the concept of verification?</li><li>- Why there is need of liability verification?</li></ul></li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of liability verification<ul style="list-style-type: none"><li>- Meaning of liability</li><li>- Need of liability verification</li><li>- Types of liabilities and their verification</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	



<b>Lesson Plan 3.7</b>	<b>Course Name: Auditing I</b>	<b>Course Code: BCMMJ-404</b>
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of Auditing.</li><li>• Articulate the process of Auditing.</li><li>• Appreciate the scope and objectives of Auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions<ul style="list-style-type: none"><li>- What do you mean by a liability?</li><li>- What is the concept of verification?</li><li>- Why there is need of liability verification?</li></ul></li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of liability verification<ul style="list-style-type: none"><li>- Meaning of liability</li><li>- Need of liability verification</li><li>- Verification of Loans and contingent liabilities</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	



Lesson Plan 4.2	Course Name: Auditing I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of Auditing.</li><li>• Analyze the responsibilities of auditor towards errors and frauds.</li><li>• Appreciate the scope and objectives of Auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions<ul style="list-style-type: none"><li>- What do you mean by error detection?</li><li>- What are the types of errors?</li><li>- Why there is need of detecting an error?</li></ul></li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of error detection<ul style="list-style-type: none"><li>- Definition of detection</li><li>- Process</li><li>- Guidelines to be followed while detecting errors</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	



Lesson Plan 4.3	Course Name: Auditing I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of Auditing.</li><li>• Analyse the responsibilities of auditor towards errors and frauds.</li><li>• Appreciate the scope and objectives of Auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions<ul style="list-style-type: none"><li>- What do you mean by responsibility?</li><li>- What is an auditor?</li><li>- Why auditor is responsible for detecting errors?</li></ul></li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of auditor's responsibility<ul style="list-style-type: none"><li>- Meaning</li><li>- Process through which auditor will go through it</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	



Lesson Plan 4.4	Course Name: Auditing I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> <li>• Describe the fundamental concept of Auditing.</li> <li>• Analyze the responsibilities of auditor towards errors and frauds.</li> <li>• Appreciate the scope and objectives of Auditing.</li> </ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board</li> </ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"> <li>➤ <b>Introduction</b> (5 minutes)               <ul style="list-style-type: none"> <li>• Ask questions                   <ul style="list-style-type: none"> <li>- What do you mean by a fraud?</li> <li>- How it can be detected?</li> <li>- Why there is need of detecting fraud?</li> </ul> </li> </ul> </li> <li>➤ <b>Development</b> (30 minutes)               <ul style="list-style-type: none"> <li>• Concept of fraud                   <ul style="list-style-type: none"> <li>- Meaning of fraud</li> <li>- Scope of detecting fraud</li> <li>- Ways of detecting frauds</li> </ul> </li> </ul> </li> <li>➤ <b>Exercise</b> (5 minutes)               <ul style="list-style-type: none"> <li>• Questions from the topic</li> </ul> </li> </ul>	
<b>Closure</b>	<ul style="list-style-type: none"> <li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li> <li>• Spend 5 minutes to wrap up and consolidate the learnings</li> </ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li> <li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li> </ul>	



<b>Lesson Plan 4.5</b>	<b>Course Name: Auditing I</b>	<b>Course Code: BCOM- 503</b>
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of Auditing.</li><li>• Analyze the responsibilities of auditor towards errors and frauds.</li><li>• Appreciate the scope and objectives of Auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions<ul style="list-style-type: none"><li>- What do you mean by a fraud?</li><li>- How it can be detected?</li><li>- Why there is need of detecting fraud?</li></ul></li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of fraud<ul style="list-style-type: none"><li>- Overview of fraud</li><li>- Difference between errors and frauds</li><li>- Ways of detecting both errors and frauds</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	



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<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of Auditing.</li><li>• Evaluate the risk in an automated financial environment.</li><li>• Appreciate the scope and objectives of Auditing.</li></ul>
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions<ul style="list-style-type: none"><li>- What do you mean by environment?</li><li>- How it can be automated with audit?</li><li>- Why there is need of assessing automated audit?</li></ul></li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of Audit in automated environment<ul style="list-style-type: none"><li>- Meaning and features of automated environment</li><li>- Examples of automated environment</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li></ul>
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>



Lesson Plan 5.2	Course Name: Auditing I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of Auditing.</li><li>• Evaluate the risk in an automated financial environment.</li><li>• Appreciate the scope and objectives of Auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions<ul style="list-style-type: none"><li>- What do you mean Information technology?</li><li>- How it is relevant with audit?</li><li>- Why there is need of IT in auditing?</li></ul></li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of Information technology<ul style="list-style-type: none"><li>- Meaning of IT</li><li>- Relevance of audit in IT</li><li>- Examples of some IT companies doing Automated audit</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	



Lesson Plan 5.3	Course Name: Auditing I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"> <li>• Describe the fundamental concept of Auditing.</li> <li>• Evaluate the risk in an automated financial environment.</li> <li>• Appreciate the scope and objectives of Auditing.</li> </ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"> <li>• Power point presentation</li> <li>• White board</li> </ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"> <li>➤ <b>Introduction</b> (5 minutes)               <ul style="list-style-type: none"> <li>• Ask questions                   <ul style="list-style-type: none"> <li>- What do you mean Information technology?</li> <li>- How it is relevant with substantive audit?</li> <li>- Why there is need of IT in auditing?</li> </ul> </li> </ul> </li> <li>➤ <b>Development</b> (30 minutes)               <ul style="list-style-type: none"> <li>• Concept of Information technology                   <ul style="list-style-type: none"> <li>- Meaning of IT</li> <li>- Relevance of substantive audit in IT</li> <li>- Examples of some IT companies doing substantive audit</li> </ul> </li> </ul> </li> <li>➤ <b>Exercise</b> (5 minutes)               <ul style="list-style-type: none"> <li>• Questions from the topic</li> </ul> </li> </ul>	
<b>Closure</b>	<ul style="list-style-type: none"> <li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li> <li>• Spend 5 minutes to wrap up and consolidate the learnings</li> </ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"> <li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li> <li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li> </ul>	



<b>Lesson Plan 5.4</b>	<b>Course Name: Auditing I</b>	<b>Course Code: BCMMJ-404</b>
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of Auditing.</li><li>• Evaluate the risk in an automated financial environment</li><li>• Appreciate the scope and objectives of Auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions<ul style="list-style-type: none"><li>- What do you mean by a control?</li><li>- How it can be explained?</li><li>- Why there is need of controlling and reporting?</li></ul></li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept of controlling and reporting<ul style="list-style-type: none"><li>- Meaning of general control</li><li>- Scope of reporting</li><li>- Difference between controlling and reporting</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	



Lesson Plan 5.5	Course Name: Auditing I	Course Code: BCMMJ-404
<b>Objectives</b>	At the end of the lesson the student shall be able to: <ul style="list-style-type: none"><li>• Describe the fundamental concept of Auditing.</li><li>• Evaluate the risk in an automated financial environment</li><li>• Appreciate the scope and objectives of Auditing.</li></ul>	
<b>Teaching Aids (if any)</b>	<ul style="list-style-type: none"><li>• Power point presentation</li><li>• White board</li></ul>	
<b>Teaching Development</b>	<ul style="list-style-type: none"><li>➤ <b>Introduction</b> (5 minutes)<ul style="list-style-type: none"><li>• Ask questions<ul style="list-style-type: none"><li>- What do you mean by a control?</li><li>- How it can be explained?</li><li>- Why there is need of controlling and reporting?</li></ul></li></ul></li><li>➤ <b>Development</b> (30 minutes)<ul style="list-style-type: none"><li>• Concept and types of controls<ul style="list-style-type: none"><li>- Meaning of general control</li><li>- Scope of reporting</li><li>- Difference between controlling and reporting</li></ul></li></ul></li><li>➤ <b>Exercise</b> (5 minutes)<ul style="list-style-type: none"><li>• Questions from the topic</li></ul></li></ul>	
<b>Closure</b>	<ul style="list-style-type: none"><li>• Summarise the lesson learning outcomes and get affirmation from students on these.</li><li>• Spend 5 minutes to wrap up and consolidate the learnings</li></ul>	
<b>Evaluation</b>	<ul style="list-style-type: none"><li>• Reflective questions (what, why, who). Allow students to answer questions and discuss.</li><li>• Spend 5 minutes to evaluate student assimilation of the lesson contents.</li></ul>	