

# PPA ASSIGNMENT TOPICS

## 6<sup>TH</sup> SEMESTER

VI SEM BCOM students are hereby informed to prepare attractive PPT against each topics allotted. The PPT prepared should be submitted to the following email address on or before 3<sup>rd</sup> May 2020

6thsemsbmjec@gmail.com

Students name starting with	Topics
<b>A to C</b>	Meaning and definition of Auditing Objectives of Auditing Differences between Accountancy and Auditing Types of Audit Advantages of Auditing Preparation before commencement of new Audit Audit notebook Audit working papers Audit programme Recent trends in Auditing Nature and Significance of Tax Audit Cost Audit Management Audit
<b>D to F</b>	Meaning and Objectives of Internal Control Meaning and Objectives of Internal Check Fundamental principles of internal check Internal check as regards wage payments Internal check as regards cash sales Internal check as regards Cash purchases Meaning of internal audit Advantages and Disadvantages of internal audit Differences between internal check and internal audit
<b>G to I</b>	Meaning and Definition of Vouching Purpose of vouching Principles of vouching Difference between routine checking and vouching Meaning of voucher Kinds of voucher Contents of voucher Vouching of receipts – opening balance, cash sales, receipts from debtors, sale of investments, sales of fixed assets
<b>J to L</b>	Vouching of payments – payment to creditors, payment of wages, purchase of land and building, plant and machinery, patents and copyrights, cash purchases, accrued incomes, prepaid expenses, income received in advance, outstanding expenses, impersonal ledger, bank account, petty cash, sales book, purchase book, preliminary expenses, underwriting commission Meaning of deferred revenue expenditure

<b>M to O</b>	Definition of verification Objectives of verification of assets Objectives of verification of liabilities Advantages of verification Techniques of verification Objectives of valuation Methods of valuation of assets
<b>P to R</b>	Verification and valuation - land and building, plant and machinery, patents, investments, cash in hand, cash at bank, goodwill, debtors, stock, creditors, bills payable, contingent liabilities Valuation of assets during inflationary period
<b>S to U</b>	Meaning of company auditor Statutory qualifications Disqualifications of an auditor Professional qualities Appointment of an auditor Rights and powers of an auditor Statutory duties Contractual duties Duties imposed by legal or court decisions Duties arising out of professional ethics Civil liabilities of the company auditor Criminal liabilities of company auditor
<b>V to Z</b>	Bank audit Audit of insurance companies Audit of educational institutions Meaning of audit report Significance of audit report Types of audit report A qualified report is given by an auditor only under certain circumstances A qualified report has certain adverse circumstances