# Govt. College, Amargarh

### **Syllabus Of Tax Auditing**

#### **Commerce Department**

Duration: - 1 Month

| Sr. No. | Topics                                |
|---------|---------------------------------------|
| 1.      | Introduction to Tax Auditing          |
| 2.      | Tax Laws and Regulations              |
| 3.      | Understanding Financial Statements    |
| 4.      | Audit Planning and Procedures         |
| 5.      | Risk Assessment and Internal Controls |
| 5.      | Tax Audit Documentation               |
|         |                                       |

## **Learning Outcomes:-**

- Proficiency in interpreting and applying tax laws for effective tax compliance.
- Ability to assess financial statements for tax-related discrepancies and anomalies.
- Skill in designing audit plans, executing procedures, and evaluating internal controls.
- Competence in documenting tax audit processes and findings accurately.
- Understanding ethical guidelines and effectively communicating audit results to stakeholders.

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## **Evaluation Process:-**

#### Grading Categories

- $a)\,$  Case Study & Practical Exercises 60%
- b) Assessments 30%
- c) Class Participation 10%

#### Grading Scale

100-90% A 89-80% B 79-70% C 69-60% D 59-0% E

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