

BS (4 Years) for Affiliated Colleges



Code	Subject Title	Cr. Hrs	Semester
COMM-416	Advanced Auditing (Accounting Specialization)	3	VIII
Year	Discipline		
4	Commerce		

The Audit environment, Auditing theory and practice, International Standards of Auditing, (ISA's) Overall objectives of the independent auditor and the conduct of an audit in accordance with International Standards on Auditing (ISA 200), Quality control for an audit of financial statements (ISA 220), Audit Documentation (ISA 230), The auditor's responsibilities relating to fraud in an audit of financial statements (ISA 240), The auditor's responsibilities relating to laws and regulations in an audit of financial statements (ISA 240), The auditor's responsibilities relating to laws and regulations in an audit of financial statements (ISA 250), Communication with those charged with governance (ISA 260), communication deficiencies in internal control (ISA 265), Planning an audit of financial statements (ISA 300), Materiality in planning and performing an audit (ISA 320), The auditor's responsibilities to assessed risks (ISA 330), Audit evidence regarding specific financial Statement account balances and disclosures (ISA 501), Auditing accounting estimates, including fair value accounting estimates and related disclosure (ISA 540)

Books Recommended (Latest Editions)

1. Stettler F. Auditing
2. Woolf, E. Auditing Theory.
3. Khawaja Amjad Saeed. Auditing Accountancy and Taxation Services Institute Lahore.
4. Auditing by Muhammad Irshad, Naveed Publication, Lahore.
5. Zafar M. Zaidi. Auditing,
6. Meigs & Larson. Principle Auditing, University of Congress Richard, D. Irwin.
7. Attwood and Stein, N.D. de Paula's Auditing Principles and Practice. Pitman Publishing Ltd., London.