Course Code	Course Name	Credits
26CM007	CORPORATE GOVERNANCE	04

Course Objectives

- To provide students with a comprehensive understanding of auditing principles, concepts, and procedures used in business organizations.
- To develop the ability to analyze audit processes, including internal control systems, audit planning, and verification of financial statements.
- To equip learners with knowledge of company audits, including the roles, responsibilities, and legal framework governing auditors under the Companies Act, 2013.
- To familiarize students with specialized areas of auditing such as cost audit, tax audit, management audit, and modern auditing techniques in an IT-enabled environment.
- To develop awareness of Corporate Social Responsibility (CSR), sustainability practices, and ethical decision-making in business organizations.

Learning Outcomes

Upon successful completion of this course it is intended that a student will be able to:

- Understand auditing principles, procedures, and techniques.
- Analyse audit processes of companies and legal requirements.
- Evaluate special audits and modern auditing techniques
- Understand corporate governance and business ethics.
- Analyse CSR and sustainability practices

Unit –I Introduction Auditing (12 Hrs)

Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit – II Audit of Companies Audit of Limited Companies (12 Hrs)

Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013.

Unit – III Special Areas of Audit (12 Hrs)

Special features of Cost audit - Tax audit and Management audit - Recent Trends in Auditing: Basic considerations of audit in EDP Environment - Computer aided audit techniques and tools - Auditing Standards - Relevant Case Studies/Problems;

Unit – IV Corporate Governance (12 Hrs)

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures - Codes & Standards on Corporate Governance. Business Ethics: Morality and ethics - business values and ethics - approaches and practices of business Ethics - corporate ethics - ethics program - codes of ethics - ethics committee – Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49.

Unit –V Corporate Social Responsibility (12 Hrs)

Concept of CSR - Corporate Philanthropy - Strategic Planning and Corporate Social Responsibility - Relationship of CSR with Corporate CSE and Business Ethics - CSE and Sustainability - Corporate Governance's provisions under the Companies Act 2013 - CSR Committee - CSE Models - Codes and Standards on CSR.

Reference Books:

1. 1.Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning.
2. Aruna Jha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi.
5. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot, Publisher.
6. B.N. Ghosh, Business Ethics and Corporate Governance, McGraw Hill Education.

Websites and eLearning Sources:

1.https://sites.google.com/site/dicarloe/corsi-universitari/corporate-governance-and-accountability/youtube-videos-for-corporate-governance
2.https://www.youtube.com/playlist?list=PLvU96yp7wo4sL6ElC3S8-7ojtCde5N4M9
3.https://www.jpmorgan.com/videos/unpacked-explainer-videos/corporate-governance
4.https://study.com/academy/lesson/video/what-is-corporate-governance-definition-key-players.html
5.https://www.youtube.com/watch?v=cqE3h6-lzTU
6.https://edurev.in/v/357140/Corporate-Governance-With-MCQs-Management-by-Dr--Barkha-Gupta-NTA-UGC-NET
7.https://www.youtube.com/watch?v=KGs4n4kV-qQ

COs and Bloom's Taxonomy Mapping – 26CM007		
Course Outcomes	**On successful completion of this course, students will be able to**	**BTL**
CO1	Understand auditing principles, procedures, and techniques	K4
CO2	Analyze audit processes of companies and legal requirements	K6
CO3	Evaluate special audits and modern auditing techniques	K1,K2
CO4	Understand corporate governance and business ethics.	K5
CO5	Analyze CSR and sustainability practices	K3

BTL (Bloom's Taxonomy Level) - K1 – Remembering, K2 – Understanding, K3- Applying, K4 – Analyse, K5- Evaluate and K6 - Create

Relationship Matrix – 26CM007													
Course Outcomes	**Programme Outcomes (POs)**						**Programme Specific Outcomes (PSOs)**						**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	
CO1	3	2	1	3	1	3	3	3	1	3	1	3	2.25
CO2	3	2	3	1	3	1	2	2	3	2	3	1	2.16
CO3	3	3	2	1	3	1	2	2	3	2	2	3	2.25
CO4	2	3	2	3	1	3	2	1	2	3	3	3	2.33
CO5	3	2	3	3	1	2	2	2	3	2	2	3	2.33
												Total	2.27

Mean Score: 3- High, 2- Medium/Moderate, 1-Low