



# GUJARAT TECHNOLOGICAL UNIVERSITY

Program Name: Bachelor of Vocation

Level: Under Graduate

Branch: Practical Accounting & Tax (DPATP) & Tally

Course / Subject Code : BV02008071

Course / Subject Name : Junior Audit Clerk

w. e. f. Academic Year:	2024-25
Semester:	2
Category of the Course:	On Job Training

<b>Prerequisite:</b>	Desire to learn
<b>Rationale:</b>	To be involved and train as a Junior audit clerk

### Course Outcome:

After Completion of the Course, Student will able to:

No	Course Outcomes
01	To learn and help in preparing various files and documentations
02	To learn and understand the bank reconciliation statement

### Teaching and Examination Scheme:

Teaching Scheme (in Hours)			Total Credits L+T+ (PR/2)	Assessment Pattern and Marks				Total Marks
L	T	PR	C	Theory		Tutorial / Practical		
				ESE (E)	PA / CA (M)	PA/CA (I)	ESE (V)	
0	0	12	6	0	0	100	100	200

### Course Content:

Unit No.	Content	No. of Hours	% of Weightage
1.	<b>Help in Updating Permanent File and Creating Current File</b> Understanding Business of the Client Help in Updating Permanent File Understanding Audit Program and Checklist Filing Audit Program and Audit Check list Current File	100	50
2.	<b>Audit of Bank Reconciliation Statement</b> Compare Balance as per Bank Pass Book and Bank Balance as per Cash Book Bank Column, Check Items with Time Difference have been cleared, whether errors if any are rectified or not, whether omissions if any are recorded or not	100	50
<b>Total</b>		<b>200</b>	<b>100</b>



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## Suggested Specification Table with Marks (Theory):

Distribution of Theory Marks					
R Level	U Level	A Level	N Level	E Level	C Level
15	30	10	5	-	-

Where R: Remember; U: Understanding; A: Application, N: Analyze and E: Evaluate C: Create (as per Revised Bloom's Taxonomy)

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