Course content

**Performance Audit**

* + General auditing concepts on Performance audit
  + Principles of performance audit
  + Strategic planning and annual operational plan
  + Implementation guidelines for performance audit of individual subjects
  + Field audit, evidence and audit test programmes, etc.
  + Survey Methodology
  + Contemporary approaches to evaluation
  + Statistical reasoning & inference
  + Computer Assisted Audit Techniques
  + Reporting the performance audit
* Recommendations & best practices
  + Follow-up to performance audits
  + Case Study of various Audit Reports of SAI, India