

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 and Data Analytics tools
- Reporting the performance audit
- Recommendations & best practices
- Emerging information systems concepts such as Artificial Intelligence and Machine learning
- Follow-up to performance audits
- Case Study of various Audit Reports of SAI, India