## Content of the Course

- 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