

 <p>SUPREME AUDIT INSTITUTION OF INDIA लोकहितार्थं सत्यनिष्ठा Dedicated to Truth in Public Interest</p>	<p><b>क्षेत्रीय क्षमता निर्माण एवं ज्ञान संस्थान, जयपुर</b> <b>Regional Capacity Building and Knowledge</b> <b>Institute, Jaipur</b></p>
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**Commercial Audit with focus on Provision of Companies Act, 2013**  
**(5 Days Course)**  
**( 27.05.2024 to 31.05.2024 )**  
**ONLINE**

Date & day	Session	Time	Contents	Name of Faculty
27.05.24 Monday		10.00 AM	<b>Inauguration</b>	<b>Principal Director, RCB&amp;KI, Jaipur</b>
	I&II	10.15 AM to 01.00 PM	Definition of Government Companies and Audit mandate for CAG's Audit. Procedure relating to Certification Audit (Supplementary Audit) of Annual Accounts (including recast/reopened) of Government Companies	Shri Pradeep Kumar Mundra, Sr.AO, O/o AG (Audit-II), Rajasthan, Jaipur
	III & IV	2.00 PM to 4.45 PM	Key constituents of Corporate Governance, Board of Directors, Audit Committee, Board Meetings, Annual General Meeting, Extra General Meeting, Corporate Social Responsibility, Remuneration to Directors	Shri Amit Goyal, Sr.AO O/o AG (Audit-II), Rajasthan, Jaipur
28.05.24 Tuesday	I&II	10.15 AM to 01.00 PM	Overview of Annual Financial Statements and General provisions for preparation of Balance Sheet and Profit & Loss Account according to Companies Act 2013	Shri P.K. Jain, Sr.AO & Faculty (Commercial) RCB&KI, Jaipur
	III & IV	2.00 PM to 4.45 PM	Legal provisions on Company Accounts-Section 128 to 134 of the Companies Act 2013. Provisions of Ind AS for preparation of Cash Flow Statement.	Ms. Swati Maheshwari, Chartered Accountant, Jaipur
29.05.24 Wednesday	I&II	10.15 AM to 01.00 PM	Audit Planning, Audit Objectives, Materiality, Risk Analysis, Concept of Assertions, Approach and Sampling	Shri Gaurav Prajapat, Sr.AO O/o AG (Audit-II), Rajasthan, Jaipur
	III & IV	2.00 PM to 4.45 PM	Audit of items of Financial Statements (Balance Sheet, Profit & Loss Account and Cash Flow), Opinion on the Financial Statements	Shri Pradeep Kumar Mundra, Sr.AO, O/o AG (Audit-II), Rajasthan, Jaipur
30.05.24 Thursday	I&II	10.15 AM to 01.00 PM	Change in Companies Act 2013 vis-à-vis Companies Act 1956, Schedules & Rules and their implications particularly on accounting, depreciation, financial reporting and audit thereof	Shri Mukesh Srimal, Sr. AO O/o AG (Audit-II), Rajasthan, Jaipur
	III & IV	2.00 PM to 4.45 PM	Consolidated Financial Statements (CFS), Guidance Notes on audit of CFS, Provisions of ACT/Rules; <b>Case Study</b>	Shri Piyush Dhallaiya CA, Jaipur
31.05.24 Friday	I	10.15 AM to 11.30 AM	<b>Discussion: Comments</b> during Audit of Accounts.	Shri P.K. Jain, Sr.AO & Faculty (Commercial) RCB&KI, Jaipur

II	11.45 AM to 1.00 PM	Introduction of <b>OIOS</b>	Shri Deepak Sainit, AAO Faculty (OIOS) RCB&KI, Jaipur
III	2.00 PM to 3.15 PM	<b>Holistic Well being</b>	Dr. Puneet Chaturvedy. Assistant Director, NIA, Jaipur
IV	3.30 PM to 4.45 PM	<b>End Course Assessment, Feedback and Valediction</b>	Principal Director, RCB& KI, Jaipur