



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

क्षेत्रीय क्षमता निर्माण एवं ज्ञान संस्थान, जयपुर  
Regional Capacity Building and Knowledge Institute, Jaipur

**Training Programme on Accounting Standard (AS) & Indian Accounting Standard (Ind AS)**  
**Online Training from 05.08.2024 to 09.08.2024**

| SESSION                   | TIME  | CONTENT   | Name of Faculty   |
|---------------------------|---|---|---|
| <b>05.08.2024 -Monday</b> |   |   |   |
| I                         | 10.15 AM to 11.30 AM                            | <b>10.10 AM- Inauguration</b><br>Applicability and Stage wise mandatory application of Ind-AS.<br>Ind. AS-01-Presentation of financial statements.<br>Ind. AS-101- First time adoption of Indian Accounting Standard. | <b>By PD, RCB&amp;KI Jaipur</b><br><br>Shri Mukesh Kumar Srimal, SAO<br>O/o the AG (Audit-II), Rajasthan,<br>Jaipur |
| II                        | 11.45 AM to 1.00 PM                             | Topic continues...  |   |
| III & IV                  | 2.00 PM to 3.15 PM and<br>3.30 PM to 4.45 PM    | Ind AS-115: Revenue from contract with customers  | Shri Piyush Dhallaiya, Chartered<br>Accountant, Jaipur  |
| <b>06.08.2024-Tuesday</b> |   |   |   |
| I & II                    | 10.15 AM to 11.30 AM and<br>11.45 AM to 1.00 PM | Ind AS 110: Consolidated Financial Statement  | Shri Saurabh Malpani, Chartered<br>Accountant, Jaipur   |
| III                       | 2.00 PM to 3.15 PM                              | Ind AS-36: Impairment of Assets   | Ms. Swati Maheshwari, Chartered<br>Accountant, Jaipur   |
| IV                        | 3.30 PM to 4.45 PM                              | Ind AS-10: Events occurring after Reporting Period.   | Ms. Swati Maheshwari, Chartered<br>Accountant, Jaipur   |

| <b>07.08.2024-Wednesday</b> |  |   |   |
|-----------------------------|--|---|---|
| I                           | <b>10.15 AM to 11.30 AM</b>                          | Ind. AS 16- Property, Plant and Equipment   | Ms. Meenu Sharma, Chartered Accountant  |
| II                          | <b>11.45 AM to 1.00 PM</b>                           | Ind AS 20: Accounting for Government Grants and Disclosure of Government Assistance |   |
| III                         | <b>2.00 PM to 3.15 PM</b>                            | Ind As-12: Income Tax   | Shri Maneesh Kumar Sharma,<br>Jaipur  |
| IV                          | <b>3.30 PM to 4.45 PM</b>                            | Ind AS-37: Provisions, Contingent Liabilities and Contingent Assets.                |   |
| <b>08.08.2024-Thursday</b>  |  |   |   |
| I.                          | <b>10.15 AM to 11.30 AM</b>                          | AS 16: Borrowing Cost   | Shri Pramod Kr. Jain, Sr.AO (Commercial)<br>Faculty, RCB &KI, Jaipur              |
| II.                         | <b>11.45 AM to 1.00 PM</b>                           | Ind AS-02 Inventories   |   |
| III & IV                    | <b>2.00 PM to 3.15 PM and<br/>3.30 PM to 4.45 PM</b> | Discussion on Comments issued relating to Ind AS & AS<br>(Case Study)               | Shri Amit Goyal, Sr. AO (Commercial),<br>O/o the AG (Audit-II), Rajasthan, Jaipur |
| <b>09.08.2024-Friday</b>    |  |   |   |
| I                           | <b>10.15 AM to 11.30 AM</b>                          | Ind AS-7: Cash Flow Statement 08  | Shri Maneesh Kumar Sharma, Jaipur   |
| II                          | <b>11.45 AM to 1.00 PM</b>                           | AS 15: Employee Benefit   | Ms. Meenu Sharma, Chartered Accountant  |
| III                         | <b>2.00 PM to 3.15 PM</b>                            | Holistic Well being   | Dr. Puneet Chaturvedi, Associate Professor<br>NIA, Jaipur                         |
| IV                          | <b>3.30 PM to 4.45 PM</b>                            | Evaluation, Feedback & Valediction  | <b>By PD, RCB&amp;KI Jaipur</b>   |