SUPREME AUDIT INSTITUTION OF INDIA लोकहितार्थ सत्यनिष्ठा Dedicated to Truth in Public Interest	**क्षेत्रीय क्षमता निर्माण एंव ज्ञान संस्थान, जयपुर** **Regional Capacity Building and Knowledge Institute, Jaipur**

"Certification Audit of Companies (Accounting Standard including Indian Accounting Standard)"

29.06.2026 to 03.07.2026

SESSION	TIME	CONTENT	Name of Faculty
		29.06.2026 -Monday	
I	**10.00 AM to 11.15 AM**	**10.00 AM- Inauguration** • Statutory framework governing company accounts & audits. • C&AG's mandate in certification & supplementary audit of Government Companies.	Rajesh Kumar Maheshwari, Sr.AO Core Faculty (Commercial), RCB&KI Jaipur
II	**11.45 AM to 1.00 PM**	**Regulatory & Reporting Requirements:** • Schedule III (Companies Act, 2013) presentation formats. • Reporting requirements under CARO 2020. • Roles overview: NFRA, MCA, and ICAI.	Rajesh Kumar Maheshwari, Sr.AO Core Faculty (Commercial), RCB&KI Jaipur
III	**2.00 PM to 3.15 PM**	**Transition and Evolution:** • Evolution of AS vs. Ind AS & roadmap for Ind AS implementation. • Applicability criteria, net-worth, and listing thresholds.	Sh. Anand Sharma, Sr.AO (Report; AMG-I) O/o AG (Audit-II) Rajasthan (9096403537)
IV	**3.45 PM to 5.00 PM**	**Ind AS 101 & Structural Linkages:** • Ind AS 101: First-time adoption of Indian Accounting Standards. • Impact of Ind AS transition on financial statements and audit procedures.	Sh. Anand Sharma, Sr.AO (Report; AMG-I) O/o AG (Audit-II) Rajasthan

30.06.2026 -Tuesday			
I	**10.00 AM to 11.15 AM**	**Disclosure & Presentation:** AS 1 vs. Ind AS 1: Presentation of Financial Statements. Focus on latest amendments: *Material Accounting Policy Information*.	Sh. Amit Goyal, Sr.AO (AMG-I) O/o AG (Audit-II) Rajasthan (9828017007)
II	**11.45 AM to 1.00 PM**	**AS 5 vs. Ind AS 8:** Net Profit/Loss, Errors & Changes in Accounting Policies Focus on *Prior-period items* vs. *Retrospective restatement*, and recent changes in *Accounting Estimates*.	Sh. Amit Goyal, Sr.AO (AMG-I) O/o AG (Audit-II) Rajasthan
III & IV	**2.00 PM to 3.15 PM** **&** **3.45 PM to 5.00 PM**	**Revenue Recognition:** • AS 9 vs. Ind AS 115: Revenue from Contracts with Customers. • Discussions on core principles, audit observations, and implementation challenges. • Hands-on Exercise**:** Reviewing CPSE annual reports for revenue policy issues and disclosure deficiencies.	Sh. Pukhraj Moondra, CA
01.07.2026 -Wednesday			
I	**10.00 AM to 11.15 AM**	**Fixed Assets** • AS 10 vs. Ind AS 16: Property, Plant, and Equipment (PPE). • Components of cost, depreciation models, and audit procedures.	Sh. Nehal Sethia, CA (8078645552)
II	**11.45 AM to 1.00 PM**	**Inventories** • AS 2 vs. Ind AS 2: Inventories. • Measurement rules, cost formulas, and tracking compliance errors.	
III	**2.00 PM to 3.15 PM**	**Group Reporting & Entities:** • **Ind AS 110:** Consolidated Financial Statements. • Control assessments, non-controlling interest, and audit challenges.	Sh. Rajesh Parasher Retired Sr.AO (9460027789)
IV	**3.45 PM to 5.00 PM**	**Cash Flow & Disclosures:** • Ind AS 7: Cash Flow Statement (including practical exercises). • Integration of latest FY 2026-27 amendments: *Supplier Finance Arrangement disclosures* (Ind AS 7 & 107).	

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<tr><th colspan="4">02.07.2026 -Thursday</th></tr>
<tr><td>I</td><td>10.00 AM to 11.15 AM</td><td>Fiscal Obligations & Post-Balance Sheet Events:
• Ind AS 12: Income Taxes.
• Ind AS 10: Events Occurring After the Reporting Period.</td><td>Sh. Sunil Jain, CA
(87250 93600)</td></tr>
<tr><td>II</td><td>11.45 AM to 1.00 PM</td><td>Government Grants:
• Ind AS 20: Accounting for Government Grants and Disclosure of Government Assistance.
• Deferral vs. capital approach and auditing grants in CPSEs.</td><td>Sh. Sunil Jain, CA
(87250 93600)</td></tr>
<tr><td>III</td><td>2.00 PM to 3.15 PM</td><td>Funding Costs
• AS 16 vs. Ind AS 23: Borrowing Costs.
• Rules surrounding capitalization of interest and implementation issues.</td><td rowspan="2">Sh. Amit Goyal, Sr.AO (AMG-I)
O/o AG (Audit-II) Rajasthan
(9828017007)</td></tr>
<tr><td>IV</td><td>3.45 PM to 5.00 PM</td><td>Employee Commitments
• AS 15 vs. Ind AS 19: Employee Benefits.
• Actuarial assumptions, valuation techniques, and key risk areas.</td></tr>
<tr><th colspan="4">03.07.2026 -Friday</th></tr>
<tr><td>I</td><td>10.00 AM to 11.15 AM</td><td>Asset Valuation Framework:
• Ind AS 113: Fair Value Measurement.
Principles of fair value hierarchies and relevant audit observations.</td><td rowspan="2">Ms. Swati Maheshwari, CA
(8387816345)</td></tr>
<tr><td>II</td><td>11.45 AM to 1.00 PM</td><td>Asset Recovery Framework:
• Ind AS 36: Impairment of Assets.
Testing for impairment, cash-generating units (CGUs), and audit findings.</td></tr>
<tr><td>III</td><td>2.00 PM to 3.15 PM</td><td>Uncertain Liabilities & Obligations:
• Ind AS 37: Provisions, Contingent Liabilities, and Contingent Assets.
• Recognition thresholds and common non-compliance issues.</td><td>Sh. Sanyam Saraf, CA
(6828575502)</td></tr>
<tr><td>IV</td><td>3.45 PM to 5.00 PM</td><td>Evaluation, Feedback & Valediction</td><td></td></tr>
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