



International Centre for Information Systems & Audit

**A-52, Sector- 62, Institutional Area, Phase-II, Noida – 201307 (Uttar Pradesh)**

 **लोकहितार्थ सत्यनिष्ठा**

**Dedicated to Truth and Public Interest**

144thInternational Training Programme

ON

“**Audit of State Owned Enterprises**”

(22nd October to 16th November, 2018)

Course Schedule

**First week:Financial Audit and overview of IFRS**

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| Date & Day | **Session I****1000 - 1115 Hours** | **Session II****1145 - 1300 Hours** | **Session III****1400 - 1515 Hours** | **Session IV****1545 - 1700 Hours** |
| **22 October 2018****Monday** | **Briefing &****Ice-breaking session** | **Introducing India, SAI India**  | **Inauguration at SAI India Headquarters** |
| Presentation by SAI India participant | Seminar Hall at HQ,Office of the C&AG of India, New Delhi |
| Room no. 108 |
| **23 October 2018****Tuesday** | **SAI India: Mandate & Structure for Audit of State Owned Enterprises** | **Public sector enterprises: Global trends** | **PSUs: Annual reports and disclosures** |
| Mr. Mukesh SharmaAdministrative Officer, iCISA | Mr. K. Srinivasan, Chief Operating Officer,**Tamil Nadu Infrastructure Fund Management Corporation Ltd., Chennai** |
| **24 October 2018****Wednesday** | **Presentation of Financial Statement (IAS 1) and Accounting Policies,** **Changes in Accounting Estimates and Errors (IAS 8)** | **Inventories (IAS 2) and Property,**[**Plant and Equipment**](https://www.ifrs.org/issued-standards/list-of-standards/ias-16-property-plant-and-equipment/) **(IAS 16)** |
| CA Achin Poddar, Principal AdvisorAccounting Policy, Rio Tinto India Private Limited | CA Kunal Kapur,BSR &Co. LLP |
| **25 October 2018****Thursday** | **Financial Instruments & its disclosures: IFRS 9 & IFRS 7** [**Financial Instruments: Presentation**](https://www.ifrs.org/issued-standards/list-of-standards/ias-32-financial-instruments-presentation/) **(IAS 32)** | **Revenue from contracts with customers (IFRS 15)** **and Construction contracts & Revenue (IAS 11& IAS 18)** |
| CA Amit Jain, Senior ManagerErnst & Young Associates LLP | CA Archana Bhutani, Partner, BSR & Associates LLP |
| **26 October 2018****Friday** | **Business combinations (IFRS 3), Joint Arrangements (IFRS 11),** **Disclosure of interests in other entities (IFRS 12)** | [**Consolidated Financial Statements**](https://www.ifrs.org/issued-standards/list-of-standards/ifrs-10-consolidated-financial-statements/)**(IFRS 10)****Fair value measurement : IFRS 13** |
| CA Abhinay Gupta, ManagerErnst & Young Associates LLP |
| **27 October 2018****Saturday** | **Visit to AGRA (Taj Mahal & Agra fort)**  |
| **28 Oct. 2018****Sunday** | **Social Programme** |

**All the sessions at Roomno. 213 (First Floor)**

**Second week:Audit of PPP Projects& Study Tour**

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| Date & Day | **Session 1****1000 – 1115 Hours** | **Session 2****1145 – 1300 Hours** | **Session 3****1400 – 1515 Hours** | **Session 4****1545 – 1700 Hours** |
| **29 Oct. 2018****Monday** | [**Provisions, Contingent Liabilities and Contingent Assets**](https://www.ifrs.org/issued-standards/list-of-standards/ias-37-provisions-contingent-liabilities-and-contingent-assets/)**(IAS 37),****Investments in Associates & Joint Ventures (IAS 28**), **Separate Financial Statements (IAS 27)** | **Audit of PPP Projects: Model Concession Agreements** |
| CA Alok Garg, DGM (Financial Reporting and Consolidation)Bharti Infratel Limited | Mr. S.D. Sharma, Joint SecretaryProject Monitoring Group, Cabinet Secrétariat |
| **30 Oct. 2018****Tuesday** | **Corporate Governance** | **CSR activities of PSUs** **and its audit** | **Country papers presentation on** **“Audit of SOEs” of respective SAIs** |
| Mr. S. K. JaiswalDirector General of Audit(Central Receipts),New Delhi | Presentation by the participants |
| **31 Oct. 2018****Wednesday** | **Study Tour to Ahmedabad** |
| **1 Nov. 2018****Thursday** |
| **2 Nov. 2018****Friday** |
| **3 Nov. 2018****Saturday** |
| **4 Nov.2018****Sunday** | **Social programme/activities** |

**All the sessions at Room no. 213 (First Floor)**

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| **Third week: Use of Data Analytics& Statistical Analysis in Financial Audit** |
| Date & Day | **Session 1****1000 – 1115 Hours.** | **Session 2****1145 – 1300 Hours.** | **Session 3****1400 – 1515 Hours.** | **Session 4****1545 – 1700 Hours.** |
| **5 Nov.2018****Monday** | **Theme Country Day** | **Country papers presentation on** **“Audit of SOEs” of respective SAIs** |
| At Auditorium | Presentation by the participants |
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| **6 Nov. 2018****Tuesday** | **Data Analytics using Tableau**  |
| Mr. Sanjeev Kumar, Director(CDMA), O/o the C&AG of India Mr. Basil Ahamed, CDMA Wing, O/o the C&AG of India |
| **7 Nov. 2018****Wednesday** |  **Celebration of Diwali Festival**  |
| **8 Nov. 2018****Thursday** | **Statistical Analysis**  | **Introduction to IDEA:****Importing Excel,MS Access, Text files etc.** |
| Mr. P. K. Dhamija, Statistical AdviserOffice of the Comptroller and Auditor General of India, New Delhi | Mr. K.P. Singh, Sr. AO (R& I and IT Audit),iCISA |
| **9 Nov. 2018****Friday** | **Functionalities of IDEA and Case study** |
| Mr. K.P. Singh, Sr. Administrative Officer (R&I and IT Audit),iCISA |
| **10 Nov.2018****Saturday** | **Social Programme/Activities** |
| **11 Nov.2018****Sunday** | **Delhi Visit** |

**All the sessions at Room no. 111 (Ground Floor) Sessions on 06 November 2018 is scheduled from 09:00 hours to 16:00 hours**

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| **Fourth week: Emerging Areas and PA Case studies** |
| Date & Day | **Session 1****1000 – 1115 Hours.** | **Session 2****1145 – 1300 Hours.** | **Session 3****1400 – 1515 Hours.** | **Session 4****1545 – 1700 Hours.** |
| **12 Nov. 2018****Monday** | **Audit of e-Procurement:****Integrity Issues in e-Procurement & Global best practices** | **Hands-on sessions** |
| Room no. 111 |
| Mr. Jitendra Kohli, Managing Director M/s ElectronicTender.com(India) Pvt. Ltd. |
| **13 Nov. 2018****Tuesday** | **Follow up and Impact of Audit** | **System of Procurement :** **Issues for audit & Global best practices** |
| Mr. Manish Kumar, Director General of Audit (Scientific Departments), New Delhi | Mr. K. Subramaniam, Pr. Director of Audit (Air Force), New Delhi |
| **14 Nov. 2018****Wednesday** | **Financial Auditing in SAP Environment** |
| Ms. Shanthi M., Sr. Audit Officer, MAB, Bengaluru |
| Aryabhatta Lab at GAIL Training Institute, Noida  |
| **15 Nov. 2018****Thursday** | **PA Case study :****Credit Risk Management in IFCI Limited** | **International Conference on** **Cyberlaw, Cybercrime & Cybersecurity**  |
| Ms. Cawasji A Jeroo, DAG, O/o the PAG (G&SSA), U.P. & Mr. Vinod Kumar, Audit Officer,O/o the DGCA & ex-officio MAB-II, New Delhi  | At SCOPE Convention Centre, SCOPE Complex, Lodhi Road, New Delhi |
| **16 Nov. 2018****Friday** | **PA Case study :****Restructured Accelerated Power Development and Reforms Programme** | **Valediction** |
| Mr. P. K. Konda, DirectorO/o the Director General of Audit (E&SM), New Delhi | At Auditorium |

**Country paper presentations:** 13.11.2018 : 0900-1000 Hours and 1700-1800 Hours

15.11.2018 : 0900-1000 Hours

16.11.2018 : 0900-1000 Hours

**All the sessions at Room no. 213 (First Floor)**