



International Centre for Information Systems & Audit

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

 **लोकहितार्थ सत्यनिष्ठा**

**Dedicated to Truth**

**in Public Interest**

148th International Training Programme

ON

“**Audit of State Owned Enterprises**”

(14th October to 8th November, 2019)

Course Schedule

**148th ITP First week: Financial Audit, Overview of standards**

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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** |
| **14 Oct 2019****Monday** | **Briefing &****Ice-breaking session** | **Introducing India, SAI India**  | **Inauguration at SAI India Headquarters** |
| Mr. Dattaprasad Shirsat Director (iCISA) | Presentation by SAI India participant | Seminar Hall at HQ,Office of the C&AG of India, New Delhi |
| **15 Oct 2019 Tuesday** | **Intenational Role of SAI India** | **Data Analytics in Public Audit:****Principles and approach** | **SAI India: Mandate & Structure for Audit of State Owned Enterprises and Role of Audit in promoting Growth of SOE’s** |
| Mr. Dattaprasad Shirsat Director (iCISA) | Mr. Abhay SinghDeputy Director (R&I), iCISA | Ms. Ritika BhatiaPD (Commercial), O/o the C&AG of India, New Delhi |
| **16 Oct 2019 Wednesday** | The Role of State Owned Enterprises in Economic Development | **Presentation of Financial Statement (IAS 1) and Accounting Policies,** [**Consolidated Financial Statements**](https://www.ifrs.org/issued-standards/list-of-standards/ifrs-10-consolidated-financial-statements/)**(IFRS 10), Separate Financial Statements (IAS 27)** |
| Dr. U D ChoubeyEx. CMD of GAIL India Limited | CA Achin Poddar, Principal AdvisorAccounting Policy, Rio Tinto India Private Limited |
| **17 Oct 2019 Thursday** | **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)** | **Public sector enterprises:****Global trends** | **PSUs: Annual reports and disclosures** |
| Mr. Pankaj BansalManager, Religare Finvest Limited | Mr. K. Srinivasan, Director General (RC), O/o the C&AG of India, New Delhi |
| **18 Oct 2019 Friday** | **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** |
| CA Amit Jain, Senior ManagerErnst & Young Associates LLP | CA Archana Bhutani, Partner, BSR & Associates LLP |
| **19 Oct 2019 Saturday** | **Delhi Visit** |
| **20 Oct 2019 Sunday** | **Social Programme/Activities** |

**148th ITP Second week:Corporate Governance & 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** |
| **21 Oct 2019 Monday** | **Corporate Governance** | **CSR activities of PSUs** **and its audit** | **Disinvestment in PSUs: Objective and Importance** |
| Mr. S. K. JaiswalDirector General of Audit (Central Receipts),New Delhi | Dr. Saon Ray, Senior FellowIndian Council for Research on International Economic Relations (ICRIER) |
| **22 Oct 2019 Tuesday** | **Study tour to+ Visakhapatnam** |
| **23 Oct 2019****Wednesday** |
| **24 Oct 2019****Thursday** |
| **25 Oct 2019****Friday** | **Study tour to Visakhapatnam** | **Country papers presentation on** **“Audit of SOEs” of respective SAIs****(From 2:30 pm onwards – Tea break at 3:45 pm)** |
| **26 Oct 2019****Saturday** | **Social Programme/Activities** |
| **27 Oct 2019****Sunday** | **Holiday/Diwali**  |

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| **148th ITP Third week: Use of Data Analytics and Analysis in Financial Audit, Audit of e-Procurement** |
| Date & Day | **Session 1****1000 – 1115 Hours.** | **Session 2****1145 – 1300 Hours.** | **Session 3****1400 – 1515 Hours.** | **Session 4****1545 – 1700 Hours.** |
| **28 Oct 2019****Monday** | **Business combinations (IFRS 3), Joint Arrangements (IFRS 11),** **Disclosure of interests in other entities (IFRS 12)** | [**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**) |
| CA Abhinay Gupta, ManagerErnst & Young Associates LLP | CA Alok Garg, DGM (Financial Reporting and Consolidation)Bharti Infratel Limited |
| **29 Oct 2019****Tuesday** | **Theme Country Day** | **Country papers presentation on** **“Audit of SOEs” of respective SAIs**  |
| Auditorium |
| **30 Oct 2019****Wednesday** | **Introduction to IDEA:****Importing MS Excel, MS Access, Text files etc****Functionalities of IDEA and Case study** |
| Mr. K. P. SinghSenior Administrative Officer (Retd.) |
| **31 Oct 2019****Thursday** | **Data analytics tool “Knime”: Overview and hands-on sessions** | **Data Analytics tool “Knime” :** **Hands-on sessions**  | **Data Analytics tool “Knime” :** **Hands-on sessions**  | **Country papers presentation on** **“Audit of SOEs” of respective SAIs** |
| Mr. Abhay SinghDeputy Director (R&I) |  |
| **01 Nov 2019****Friday** | **Financial Auditing in SAP Environment** |
| Ms. Shanthi M., Sr. Audit Officer, O/o the PDCA & Ex-Officio MAB, Bengaluru |
| **02 Nov 2019****Saturday** | **Agra Visit**  |
| **03 Nov 2019****Sunday** | **Social Programme/Activities** |

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| **148th ITP Fourth week: Financial Auditing in SAP & 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.** |
| **04 Nov 2019****Monday** | **Audit of e-Procurement:****Integrity Issues in e-Procurement & Global best practices** |
| Mr. Jitendra Kohli, Managing Director M/s ElectronicTender.com(India) Pvt. Ltd. |
| **05 Nov 2019 Tuesday** | **PA Case Study:****Marine Logistics Operations in Oil and Natural Gas Corporation Limited** | **PA Case study :****Restructured Accelerated Power Development and Reforms Programme** |
| Mr. S. Vijayaraghavan, Audit OfficerOffice of the PDCA & Ex-Officio MAB-II, Mumbai | Mr. P. K. Konda, DirectorBranch : DGA (Navy), Delhi at Vishakhapatnam |
| **06 Nov 2019****Wednesday** | **Audit of SOEs – from State Audit Office’s perspective** | **Audit of PPP Projects: Model Concession Agreement** |
| Ms. Sangita ChoureDirector General (Union Accounts)O/o the C&AG of India, New Delhi | Ms. Prachi PandeyPrincipal Director of Commercial Audit & Ex-Officio MAB-I, New Delhi |
| **07 Nov 2019****Thursday** | **Country papers presentation on** **“Audit of SOEs”** **of respective SAIs** | **Case Study on Audit of Implementation of Yarn Supply Scheme of National Handloom Development Corporation** | **Case study on PAHAL :****Direct Benefit Transfer of LPG** |
|  | Mr. K. S. RamuwaliaPDCA & Ex-Officio MAB-II, New Delhi | Mr. Ravikiran UbaleDirector (Govt. A/Cs)O/o the C&AG of India, New Delhi |
| **08 Nov 2019****Friday** | **Case study on Defence Sector SOE’s** | **Valediction** |
| Mr. Santosh KumarPDCA & Ex-Officio MAB, Bengaluru | At Auditorium |