

International Centre for Information Systems & Audit (iCISA), Noida

Course Schedule for Online Training Programme on “Financial Sector Audit” for the officials of Auditor General’s Office, Maldives under the aegis of e-ITEC programme of Ministry of External Affairs, Government of India

(2nd to 7th August 2021)

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| **Session** | **Topic** | **Faculty** | **Time in India (hrs)** | **Time in  Maldives (hrs)** |
| **2nd August  2021 (Day-1)** |
| Session 1(Day 1)  | Inauguration: Overview of the course, Introduction of the participants | **Mr. K. Srinivasan, Additional CTO and****DG, iCISA** | 13:30 to 13:45 | 13:00 to 13:15 |
| Global Trends – Public Sector Enterprises, Annual Reports and disclosures | 13:45 to 14:45 | 13:15 to 14:15 |
|   | Break |  | 14:45 to 15:00 | 14:15 to 14:30 |
| Session 2 Day 1) | Overview of  INTOSAI Framework of Professional Pronouncements pertaining to Financial Audit | **Mr. Hoveyda Abbas, Principal Accountant General** | 15:00 to 16:00 | 14:30 to 15:30 |
|   | Break |  | 16:00 to 16:15 | 15:30 to 15:45 |
| Session 3 (Day 1) | Financial Audit: Analytical procedures, Audit Evidence & Reporting | **Mr. V. N. Kothari,  Principal Director** | 16:15 to 17:15 | 15:45 to 16:45 |
| **3rd  August 2021 (Day-2)** |
| Session 1(Day 2)  | Financial reporting framework: Overview of IFRS and IPSAS | **Ms. Divya Chugh, CA, Institute of Internal Auditors** | 13:30 to 14:30 | 13:00 to 14:00 |
|   | Break |  | 14:30 to 14:45 | 14:00 to 14:15 |
| Session 2(Day 2) | Interpretation of Financial Statements | **Ms. Archana Bhutani, CA,****Partner, BSR & Associates LLP** | 14:45 to 15:45 | 14:15 to 15:15 |
|   | Break |  | 15:45 to 16:00 | 15:15 to 15:30 |
| Session 3(Day 2) | Auditor’s Responsibilities relating to Fraud in an Audit of Financial Statements:  A case Study | **Mr. Naveen Singhvi, Director** | 16:00 to 17:00 | 15:30 to 16:30 |
| **4th August 2021 (Day-3)** |
| Session 1 (Day 3) | Financial Instruments and its disclosures: (IFRS 7 & IFRS 9) | **Mr. Amit Jain, CA****Director,** **Ernst & Young**  | 13:30 to 14:30 | 13:00 to 14:00 |
| Break |   | 14:30 to 14:45 | 14:00 to 14:15 |
| Session 2 (Day 3) | Consolidated Financial Statement (IFRS – 10), Fair Value Measurement (IFRS – 13 ) | **Mr. Abhinay Gupta, CA,  Manager,** **Ernst & Young** | 14:45 to 15:45 | 14:15 to 15:15 |
| Break |  | 15:45 to 16:00 | 15:15 to 15:30 |
| Session 3 (Day 3) | Financial Auditing in SAP/ERP Environment | **Ms. Shanthi M.,** **Sr. Audit Officer,**  | 16:00 to 17:30 | 15:30 to 17:00 |
| **5th August 2021 (Day-4)** |
| Session 1 (Day 4)  | Business Combinations (IFRS 3), Joint Arrangements (IFRS 11), Disclosure of interests in other entities (IFRS 12), Revenue from Contracts with customers (IFRS-15) | **Mr. K K Tulshan, CA****Senior Partner,** **GSA & Associates** | 13:30 to 14:30 | 13:00 to 14:00 |
| Break |  | 14:30 to 14:45 | 14:00 to 14:15 |
| Session 2 (Day 4) | Financial Audit of Financial Institutions : A case Study | **Mr. S S Sivakameswaran, Director;****Mr. S Venkatraman,****Sr. Audit Officer** | 14:45 to 15:45 | 14:15 to 15:15 |
| Break |  | 15:45 to 16:00 | 15:15 to 15:30 |
| Session 3 (Day 4) | Financial Audit in Port Trusts & Shipping Sector: A case study | **Mr. Jithu P,****Sr. Audit Officer;****Mr. Anil Menon,****Sr. Audit Officer** | 16:00 to 17:00 | 15:30 to 16:30 |
| **6th August 2021 (Holiday in Maldives)** |
| **7th August 2021 (Day-5)** |
| Session 1 (Day 5)  | Financial Audit in Tourism Sector :A case study  | **Mr. Mrinal Chawla Deputy Director;****Mr. Sandeep Rawat,****Sr. Audit Officer** | 13:30 to 14:30 | 13:00 to 14:00 |
| Break |  | 14:30 to 14:45 | 14:00 to 14:15 |
| Session 2 (Day 5) | Financial Audit in Aviation Sector :A case study | **Ms. Shanan,****Sr. Audit Officer** | 14:45 to 15:45 | 14:15 to 15:15 |
| Break |  | 15:45 to 16:00 | 15:15 to 15:30 |
|   | Quiz, Discussion and Valediction |  | 16:00 to 17:00 | 15:30 to 16:30 |