



International Centre for Information Systems & Audit

A-52, Sector- 62, Institutional Area, Phase-II, Noida – 201309 (Uttar Pradesh)



158th International Training Programme

ON

“Audit of State Owned Enterprises”

(8th January to 2nd February , 2024)

Course Schedule

158th ITP First week: Financial Audit, Overview of standards

Date & Day	Session I 1000 - 1115 Hours	Session II 1145 - 1300 Hours	Session III 1400 - 1515 Hours	Session IV 1545 - 1700 Hours
8 Jan 2024 Monday	Briefing & Ice-breaking session	Introducing India, SAI India	Inauguration at iCISA	
9 Jan 2024 Tuesday	Financial reporting framework: Overview of IFRS and IPSAS		Presentation of Financial Statement (IAS-1) and Accounting Policies, Separate Financial Statements (IAS 27)	
	Ms. Divya Chug , CA		Mr. Abhinay Gupta, CA	
10 Jan 2024 Wednesday	Business Combinations -IFRS 3, Investments in Associates & Joint Ventures (IAS 28), Consolidated Financial Statement -IFRS – 10, Joint Arrangements -IFRS 11, Disclosure of interests in other entities -IFRS 12		Revenue from Contracts with customers IFRS-15 , Construction contracts (IAS 11)	
	Mr. Amit Jain, CA		Ms Archana Bhutani, CA	
11 Jan 2024 Thursday	Provisions, Contingent Liabilities and Contingent Assets(IAS 37) & Inventories (IAS 2) and Property, Plant and Equipment (IAS 16)		Leases- IFRS -16	
	Mr. K. K. Tulshan , CA		Ms. Divya Chug, CA	
12 Jan 2024 Friday	Overview of INTOSAI Framework of professional pronouncements pertaining to Financial Audit		Fair Value Measurement-IFRS – 13 (IPSAS-46) Financial Instruments & its disclosures: IFRS 9 (IPSAS 41) & IFRS 7 , Financial Instruments: Presentation (IAS 32)	
	Mr. Hoveyda Abbas, Principal Accountant General		Mr. Gaurav Suri, CA	
13 Jan 2024 Saturday	Agra Visit			
14 Jan 2024 Sunday	Social Programme/Activities			

158th ITP Second week: Overview of SoEs, Corporate Governance and Financial Audit

Date & Day	Session 1 1000 – 1115 Hours	Session 2 1145 – 1300 Hours	Session 3 1400 – 1515 Hours	Session 4 1545 – 1700 Hours
15 Jan 2024 Monday	Financial Audit: Analytical procedures, Audit Evidence & Reporting		Auditor’s Responsibilities relating to Fraud in an Audit of Financial Statements: A case Study	
	<i>Ms. Gurveen Sidhu, Director General, O/o DGA- Environment and Scientific Department</i>		<i>Mr. Avinash Jadhav, Director, O/o the Director General of Audit (Energy) OIL, New Delhi</i>	
16 Jan 2024 Tuesday	Financial Auditing in SAP Environment (Visit to GAIL)			
17 Jan 2024 Wednesday	Disinvestment in PSUs: Objective and Importance	Audit of Disinvestment in PSUs : A case Study	Country papers presentation on “Audit of SOEs” of respective SAIs	
	<i>Mr. Kushneet Kumar, SAO & Mr. Amit Aggarwal, AAO O/o DGA, I&CA, New Delhi</i>			
18 Jan 2024 Thursday	Country papers presentation on “Audit of SOEs” of respective SAIs		Introduction to Data Analytics	
			<i>Mr. Vikash Kumar, Director (IS-II)</i>	
19 Jan 2024 Friday	SAI India: Mandate of State Owned Enterprises	Audit of Steel Sector SOEs	Audit of Energy Sector SoEs	
	<i>Ms. Hansha Mishra, Director, iCISA</i>	<i>Mr. Runul Pratap, Director</i>	<i>Mr S K Jha, Director General (Energy)</i>	
20 Jan 2024 Saturday	Delhi Visit			
21 Jan 2024 Sunday	Social Programme			

158th ITP Third week: Data Analytics & Study Tour

Date & Day	Session 1 1000 – 1115 Hours.	Session 2 1145 – 1300 Hours.	Session 3 1400 – 1515 Hours.	Session 4 1545 – 1700 Hours.		
22 Jan 2024 Monday	<i>Half-day closure until 2:30 PM</i>		Audit of Corporate Governance			
23 Jan 2024 Tuesday			Theme Country -Algeria		Application of Data Analytics Tool Tableau in Audit	
24 Jan 2024 Wednesday	Study Tour to MUMBAI				<i>Mr. Chandrasheel,AAO O/o The C&AG of India</i>	
25 Jan 2024 Thursday						
26 Jan 2024 Friday						
27 Jan 2024 Saturday						
28 Jan 2024 Sunday	Social Programme/Activities					

158th ITP Fourth week: Emerging Technologies in Audit & Case Studies

Date & Day	Session 1 1000 – 1115 Hours.	Session 2 1145 – 1300 Hours.	Session 3 1400 – 1515 Hours.	Session 4 1545 – 1700 Hours.
29 Jan 2024 Monday	Application of Data Analytics Tool IDEA in Audit		Robotic Process Automation in Public Sector / Financial Audit	
	<i>Ms. Sowmini, SAO, RCB&KC Bengaluru</i>		<i>Professor Naveen Bhansali, IIM (Bangalore)</i>	
30 Jan 2024 Tuesday	Use of Data Analytic Tool Power BI in Audit		Country papers presentation on “Audit of SOEs” of respective SAIs	
	<i>Ms. Niti Sethi, Consultant (CDMA), O/o The C&AG of India</i>			
31 Jan 2024 Wednesday	Application of Data Analytics Tool KNIME in Audit		Application of Data Analytics Tool KNIME in Audit	
	<i>Mr. Gaurav Omea, AAO, RCB&KI Nagpur</i>		<i>Mr. Gaurav Omea, AAO, RCB&KI Nagpur</i>	
1 Feb 2024 Thursday	Use of Internet of Things (IoT) in Power Sector SOEs		Environmental Impact due to Mining Activities and its Mitigation in Coal India Limited: A case study	
	<i>Mr Mahendra Kumar , Managing Director, South Bihar Discom & Mr Bhupendra Umrao EEE, Bihar.</i>		Mr. Ravi Chander R, Sr DAG, O/o the PAG (Audit) Bengaluru and Mr Jaysheel Das, SAO, O/o the DGA (Coal), Ranchi	
2 Feb 2024 Friday	Business Responsibility and Sustainability Report		Valediction	
	<i>Mr. K V Mukundan, CEO Institute of Internal Auditors, India</i>		At CAG Headquarter’s Auditorium	