



**Training Programme for SAO Afghanistan on “Audit of State Owned Enterprises”  
(19.12.2016 to 30.12.2016)**

<i>Day and dates</i>		<b>Session 1 09. 30 to 10.45 AM</b>	<b>Session 2 11.15 to 12.30 noon</b>	<b>Session 3 1.30 to 2.45 PM</b>	<b>Session 4 3.15: to 4.30 pm</b>	<b>Morning/ Evening Activity</b>
<i>Monday (19.12.20 16)</i>	<b>9.00 AM Inaugurati on</b>	<b>International Financial Reporting Frameworks: Overview of IAS and IFRS</b>		<b>Important IAS and IFRS-I</b>	<b>Important IAS and IFRS-II</b>	
		Shri. Chintan Patel, CA , Naresh J Patel & Company, Ahmedabad, Gujarat				
<i>Tuesday (20.12.2016)</i>		<b>Introduction to Financial Audit</b>	<b>Audit of Financial Statements</b>	<b>Use of IT in Financial Audits of SOEs – case study</b>		
		Shri Bhupendra Mantri, CA, Kalyani Company, Jaipur		Shri. V K Girijavallabhan, Retired IAAS and Shri Narayanan, Sr.AO, O/o MAB, Bengaluru		
<i>Wednesday (21.12.2016)</i>		<b>Reporting on Assessment of Financial Performance of SOEs</b>		<b>Financial Auditing Standards and practices including Annual Audit Planning of SOEs and Audit Engagement Planning</b>		Dinner at Chokhi dhani at 6.30PM
		Shri. V. Kurian, Director General (Commercial), O/o CAG of India, New Delhi		Shri. B. B. Pandit, Retired IAAS, New Delhi		
<i>Thursday (22.12.2016)</i>		<b>Issues in financial audit of power sector companies</b>		<b>Introduction to CAATs and Database and Analytics including Case Study</b>	<b>MS Excel</b>	
		Shri S. F. Kujur, Retired IAAS, Ranchi		Shri Deepak Raghu, Dy. Director, O/o PDCA & Ex-Officio Member, Audit Board, Saifabad, Hyderabad		
<i>Friday* (23.12.2016)</i>		<b>Material Management</b>		<b>IDEA Basics – Common imports, Summarization, Stratification, Joining, Field manipulation, Gap Detection</b>		
		Shri Prashant Sipani, CA, Jaipur		Shri Maneesh Sharma, Sr AO, O/o Director General of Audit (Central Receipts), New Delhi		
<i>Saturday (24.12.2016)</i>		<b>Forensic Auditing with Case Studies</b>				
		Shri Vijay Kewalramani, CA, Thane (Mumbai)				
<i>Sunday (25.12.2016)</i>		Transit to Mumbai via Delhi				
<i>Monday (26.12.2016)</i>		<b>Visit to HPCL, Mumbai</b>		Informal interaction with Field Audit Staff		Mumbai
		Officers of HPCL		iCED Staff		
<i>Tuesday (27.12.2016) At RTI Mumbai</i>		<b>Analysis of Financial Statements for audit of State Owned Enterprises</b>		Informal interaction with Field Audit Staff Departure to Jaipur by Indigo 0715		Mumbai
		Prof. Sham Wagh, Indian Institute of Cost and Management		iCED staff		

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	Studies & Research, Pune				
<b>Wednesday (28.12.2016)</b>	<b>Issues in Financial Audit of State Transport Undertakings</b>		<b>Internal Audit and Internal Control</b>		
	Shri Rajesh Ranjan, Sr. DAG, O/o Accountant General, Delhi		Shri. V. A. Patwardhan, Director (A/c), NTRO, New Delhi		
<b>Thursday (29.12.2016)</b>	<b>Financial Audit Issues in State Owned Enterprises of Oil and Mining Sectors</b>		<b>Accountability, Audit and Parliamentary Control of PSUs</b>	<b>Annual Report and Disclosures</b>	Shopping
	Shri. Arabinda Das, Principal Director O/o PDCA & Ex-Officio Member, Audit Board, Saifabad, Hyderabad		Ms. Gurveen Sidhu, Accountant General (E&RSA), Ahmedabad		
<b>Friday (30.12.2016)</b>	<b>Audit Reporting Systems and Reporting Standards</b>		<b>Assessment / Examination</b>	<b>Valediction</b>	
	Ms. Gurveen Sidhu, Accountant General (E&RSA), Ahmedabad		<b>Director (T&amp;R)</b>	<b>DG, iCED</b>	

**First Tea break: 10.45 to 11.15 am**

**Lunch: 12.30 to 1.30 pm**

**Second Tea break: 2.45 to 3.15 pm**