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**International Centre for Information Systems & Audit**

**125 International Training Programme**

**on**

 **“Audit of State Owned Enterprises”**

**(17 August to 11 September, 2015)**

 **Course Schedule**

**First Week: Financial Audit**

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| Date & Days | **Session I****1000 – 1115 Hrs.** | **Session II****1145 – 1300 Hrs.** | **Session III****1400 – 1515 Hrs.** | **Session IV****1545 – 1700 Hrs.** |
| **17 Aug 2015****Monday** | **Briefing & Ice breaking session** | **Introducing India** | **Inauguration** |
| Shri. Roy Mathrani, DG, iCISA | Shri. Faisal Imam , Director | At CAG Office |
| **18 Aug 2015****Tuesday** | **Financial Reporting Frameworks:** **Overview of IAS 1& 28,IFRS– 10,11,12** | **Satyam Story** |
| Shri. Parveen Kumar, CA | Shri. Naveen Singhvi, Dy. Director |
| **19 Aug 2015****Wednesday** | **SAI India, accountability and Audit of PSUs** | **Annual Report & Disclosures** | **Certification audit case study – Air India** |
| Shri. AM Bajaj, Director General | Ms. K Mani, Director |
| **20 Aug 2015****Thursday** | **IFRS 6 & International Accounting Standard 20** | **International Accounting Standard 19 & 23** | **Certification Audit Case Study – National Highways Authority of India** |
| Shri. Nawal Kishore, Director | Shri. Yogesh Malik, CA | Ms. Supriya Singh, Dy. Director |
| **21 Aug 2015****Friday** | **Financial Audit in ERP environment – case study** | **Financial Auditing in SAP Environment** |
| Shri. V K Girijavallabhan, Principal Director | GAIL Centre, Noida, Moderated by Shri. V K Girijavallabhan, Principal Director  |
| **22 Aug 2015****Saturday** | **International Accounting Standards – 16, 36, 37 & 38** | **Social Programme** |
| Ms. Ruchi Rastogi, CA |
| **23 Aug 2015****Sunday** | **Social Programme in Delhi** |

**Second Week: Energy and Infrastructure**

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| Date & Days | **Session 1****1000 – 1115 Hrs** | **Session 2****1145 – 1300 Hrs** | **Session 3****1400 – 1515 Hrs** | **Session 4****1545 – 1700 Hrs** |
| **24 Aug 2015****Monday** | **Corporate Governance** | **Visit to Delhi Metro Rail Corporation- operations Centre** | **DMRC – Organisation and management of projects** |
| Shri. Amarjeet Chopra, CA | Shri. K K SaberwalDirector (Finance), DMRC |
| **25 Aug 2015****Tuesday** | **Audit Case Study – DIAL** | Travel to DIAL | **Public Private partnerships- Delhi International Airport** | **Visit to Delhi International Airport Operation Centre &** **Terminal III** |
| Ms. D R Sudha, Senior Audit OfficerMs. Mayuri Agarwal, Asst. Audit Officer | Shri. Hari Nagrani,Financial Controller, DIAL |
| **26 Aug 2015****Wednesday** | **PA case study – Ultra Mega Power Project** | **PPP in DISCOMS** | **India’s Power Sector – challenges & Prospects**  |
| Shri. A S Thakur, Director | Ms. Valli NatarajanAddl. General Manager, T& D, REC | Dr. Arup Roy Choudhury,CMD, NTPC |
| **27 Aug 2015****Thursday** | **IDEA – Hands on**  | **Travel to Jaipur** |
| Shri. K P Singh, Sr. Audit Officer, Shri. Anurag Krishna, Asst. Audit Officer |
| **Study trip 1: Jaipur & Agra** |
| **28 Aug 2015****Friday** | **Experience sharing with the IT Audit team of** **Jaipur Vidyut Vitran Nigam Limited** | **Visit to Jaipur Vidyut Vitran Nigam Limited - Grid Monitoring System** |
| **29 Aug 2015****Saturday** | **Local Site seeing** |
| **30 Aug 2015****Sunday** | **Agra Visit** | **Return to iCISA** |

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| **Third Week: Study Tour** |
| Date & Days | **Session 1****1000 – 1115 Hrs.** | **Session 2****1145 – 1300 Hrs.** | **Session 3****1400 – 1515 Hrs.** | **Session 4****1545 – 1700 Hrs** |
| **31 Aug 2015****Monday** | **Theme country Day – Czech Republic** | **Group Presentations – I & II** |
| **1 Sept 2015****Tuesday** | **Excel as CAATs – PIVOT Table**  | **Importing PDF/ ODBC (Oracle) files in to IDEA** | **Group Presentations – III & IV** |
| Shri. K P Singh, Sr. Audit Officer, Shri. Anurag Krishna, Asst. Audit Officer |
| **Study tour to Punjab- Bhakra Beas Multipurpose Project** |
| **2 Sept 2015****Wednesday** | **Departure to Chandigarh** |
| **3 Sept 2015****Thursday** |  |
| **4 Sept 2015****Friday** |  |
| **\*5 Sept 2015****Saturday** | **Return to Delhi** |
| **6 Sept 2015****Sunday** | **Delhi Visit** |

**\* Janmastmi**

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| **Fourth Week: Emerging Areas and Performance Audit Case studies** |
| Date & Days | **Session 1****1000 – 1115 Hrs.** | **Session 2****1145 – 1300 Hrs.** | **Session 3****1400 – 1515 Hrs.** | **Session 4****1545 – 1700 Hrs** |
| **7 Sept 2015****Monday** | **Corporate Social Responsibility and PSUs** | **Audit of CSR activities** | **PA case study – Production Sharing Contracts** |
| Shri. S K Jaiswal, Principal Director | Shri. Praveen Kumar MinochaSr. Audit Officer  |
| **8 Sept 2015****Tuesday** | **Emerging Areas in Power Marketing and Accountability Perspective** | **PA case study – Mumbai International Airport Limited** |
| Shri. Deepak AmitabhChairman & Managing Director, PTC Limited  | Ms. K Mani, Director |
| **9 Sept 2015****Wednesday** | **Visit to Nuclear Power Corporation of India Limited - Narora Plant, Bulandshahar** |
| **10 Sept 2015****Thursday** | **Data Analytics & Data Visualization tools**  | **Legal complexity in auditing revenue sharing agreements** | **Group work on CSR Activities** |
| Shri. Saurabh ShuklaDirector | Shri. R. Srinivasan, Principal Legal Advisor | Shri. Gagan Gandhi,Data Analyst |
| **11 Sept 2015****Friday** | **Environmental impact of Power Plant- case study** **(0930 to 1115 hrs)** | **Viable energy alternatives – an accountability perspective** | **Valediction** |
| Ms. Nameeta Prasad Accountant General | Shri. Preman DinarajDirector (Finance), NPCIL |