 

**International Centre for Information Systems & Audit**

**129ABILATERAL TRAINING PROGRAMME**

**on**

**“REVENUE AUDIT”**

**(16th May to 3rd June 2016)**

**For SAI Bangladesh**

 **Course Schedule**

**First Week**

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| **Date & Days** | **Session 1****1000 – 1115hrs** | **Session 2****1145 – 1300 Hrs.** | **Session 3****1400 – 1515 Hrs.** | **Session 4****1545 – 1700 Hrs.** |
| 1. **Concepts and Introduction**
 |
| **16.05.2016****Monday** | **Registration** **SAI India: Mandate &Organisational Structure**  | **Legislative framework of Revenue Audit in India**  | **Understanding Financial Statements and their impact on taxation matters** |
|  Faisal Imam, Director | CA Praveen Kumar |
| **17.05.2016****Tuesday** | **Principles of Direct Tax Audit** | **Composition and trends of Direct tax** | **Visit to DT Central Processing Centre, Ghaziabad** |
| Manish Kumar, Principal Director |
| **18.05.2016****Wednesday** | **IDEA Overview** | **Principles of Indirect tax Audit** | **Composition and trends of Indirect tax** |
| **Introduction to IDEA, Field statistics, History, Data importing** | **Sorting, Applying criteria, Extraction** |
| Ms. Sowmini SSr. Administrative Officer | **Ms M. Himabindu**, Principal Director |
| 1. **Revenue audit in an IT environment**
 |
| **19.05.2016****Thursday** | **Automation of Direct Taxes : OLTAS, E- TDS, e-filing of returns**  | **IDEA – Hands on sessions** |
| **Stratification, Join, Compare Sampling** | **Using ODBC to import data** |
| V K Prashanth, Jt. DIT (S) & Ms. Roli Khare, JDIT (S) | Ms. Sowmini SSr. Administrative Officer  |
| **20.05.2016****Friday** | **IDEA – Hands on sessions** | **Departure to Jaipur after lunch** |
| **Gap detection, Duplicate key, Using key value, Summarisation** | **Field manipulation, Using Functions** |
| Ms. Sowmini SSr. Administrative Officer |
| **21.05.2016****Saturday** | **Visit to Jaipur, Ajmer and Agra** |
| **22.05.2016****Sunday** |

**Second Week**

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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.** |
| **23.05.2016****Monday** | **Automation of Indirect Taxes: EDI, EASIEST, ACES**  | **Global trends in revenue audit** |
| Bashistha Prasad, Addl. Director | Ms. Shefali AndaleebPrincipal Director |
| 1. **Performance audit case studies**
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| **24.05.2016****Tuesday** | **PA Indirect Tax case study** | **PA Direct Tax case study** |
| V N Kothari, Director | **A F Dungdung, Director** |
| **Study Tour 1 : Shimla** |
| **National Academy of Audit & Accounts, Shimla** | **25.05.2016****Wednesday** | **Travel to Shimla and Field visit to Forestry -Revenue units at the foothills** |
| **26.05.2016****Thursday** | **Performance Audit on Issue of Licences and Allocation of 2G Spectrum– case study**  | **Audit of Transfer pricing**  |
| Ms. Sudha Rajan, Director  | Shailesh Jakhotia, Director  |
| **27.05.2016****Friday** | **Performance Audit of Customs Receipts– Case Study**  | **Performance audit case studies in Direct Taxes – Appeal Process, Strengthening Tax Base** |
| L. V. Sudhir Kumar, Director General  | A K Sharma, Dy. Accountant General |
| **28.05.2016****Saturday** | **Local sightseeing at Shimla and departure to iCISA after lunch** |
| **Study Tour 2 : Mumbai- Departure on 29 May 2016** |
| **29.05.2016****Sunday** | **Sightseeing at Mumbai** |

**Third Week**

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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.** |
| **Regional Training Institute, Mumbai** | **30.05.2016****Monday** | **Risk Management System** | **Audit of Risk Management System** | **Visit to Air Cargo Complex/ New Customs House** |
| **31.05.2016****Tuesday** | **Process of Auditing Chapter 71 of Indian Custom Tariff Act*** + Identification of critical and focus areas
	+ Information gathering
	+ Evidence analysis
 |
| **01.06.2016****Wednesday** | **Forensic Audit(Revenue cases)** | **PA on “Special Economic Zones”** |
| **Departure to Delhi- 1 June 2016**  |
| **02.06.2016****Thursday** | **Levels in the development of audit findings- Detailed audit techniques** **Practical work** |
| Ms. Suhasini Gotmare, Director |
| **03.06.2016****Friday** | **Follow up of audit reports** | **Valediction** |
| Sanjay Kumar (II), Sr. DAG |