



International Centre for Information Systems & Audit

**A-52, Sector- 62, Institutional Area, Phase-II, Noida – 201307 (Uttar Pradesh)**

**लोकहितार्थ सत्यनिष्ठा**

**Dedicated to Truth**

**in Public Interest**

148th International Training Programme

ON

“**Audit of State Owned Enterprises**”

(14th October to 8th November, 2019)

Course Schedule

**148th ITP First week: Financial Audit, Overview of standards**

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| Date & Day | **Session I**  **1000 - 1115 Hours** | **Session II**  **1145 - 1300 Hours** | **Session III**  **1400 - 1515 Hours** | | **Session IV**  **1545 - 1700 Hours** |
| **14 Oct 2019**  **Monday** | **Briefing &**  **Ice-breaking session** | **Introducing India, SAI India** | **Inauguration at SAI India Headquarters** | | |
| Mr. Dattaprasad Shirsat Director (iCISA) | Presentation by  SAI India participant | Seminar Hall at HQ,  Office of the C&AG of India, New Delhi | | |
| **15 Oct 2019 Tuesday** | **Intenational Role of SAI India** | **Data Analytics in Public Audit:**  **Principles and approach** | **SAI India: Mandate & Structure for Audit of State Owned Enterprises and Role of Audit in promoting Growth of SOE’s** | | |
| Mr. Dattaprasad Shirsat Director (iCISA) | Mr. Abhay Singh  Deputy Director (R&I), iCISA | Ms. Ritika Bhatia  PD (Commercial), O/o the C&AG of India, New Delhi | | |
| **16 Oct 2019 Wednesday** | The Role of State Owned Enterprises in Economic Development | | **Presentation of Financial Statement (IAS 1) and Accounting Policies,**  [**Consolidated Financial Statements**](https://www.ifrs.org/issued-standards/list-of-standards/ifrs-10-consolidated-financial-statements/)**(IFRS 10), Separate Financial Statements (IAS 27)** | | |
| Dr. U D Choubey  Ex. CMD of GAIL India Limited | | CA Achin Poddar, Principal Advisor  Accounting Policy, Rio Tinto India Private Limited | | |
| **17 Oct 2019 Thursday** | **Inventories (IAS 2) and Property,**  [**Plant and Equipment**](https://www.ifrs.org/issued-standards/list-of-standards/ias-16-property-plant-and-equipment/) **(IAS 16)** | | **Public sector enterprises:**  **Global trends** | **PSUs: Annual reports and disclosures** | |
| Mr. Pankaj Bansal  Manager, Religare Finvest Limited | | Mr. K. Srinivasan,  Director General (RC), O/o the C&AG of India, New Delhi | | |
| **18 Oct 2019 Friday** | **Financial Instruments & its disclosures: IFRS 9 & IFRS 7**  [**Financial Instruments: Presentation**](https://www.ifrs.org/issued-standards/list-of-standards/ias-32-financial-instruments-presentation/) **(IAS 32)** | | **Revenue from contracts with customers, IFRS 15** | | |
| CA Amit Jain, Senior Manager  Ernst & Young Associates LLP | | CA Archana Bhutani,  Partner, BSR & Associates LLP | | |
| **19 Oct 2019 Saturday** | **Delhi Visit** | | | | |
| **20 Oct 2019 Sunday** | **Social Programme/Activities** | | | | |

**148th ITP Second week:Corporate Governance & Study Tour**

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| Date & Day | **Session 1**  **1000 – 1115 Hours** | **Session 2**  **1145 – 1300 Hours** | **Session 3**  **1400 – 1515 Hours** | | **Session 4**  **1545 – 1700 Hours** |
| **21 Oct 2019 Monday** | **Corporate Governance** | **CSR activities of PSUs**  **and its audit** | **Disinvestment in PSUs: Objective and Importance** | | |
| Mr. S. K. Jaiswal  Director General of Audit (Central Receipts),New Delhi | | Dr. Saon Ray, Senior Fellow  Indian Council for Research on International Economic Relations (ICRIER) | | |
| **22 Oct 2019 Tuesday** | **Study tour to+ Visakhapatnam** | | | | |
| **23 Oct 2019**  **Wednesday** |
| **24 Oct 2019**  **Thursday** |
| **25 Oct 2019**  **Friday** | **Study tour to Visakhapatnam** | | | **Country papers presentation on**  **“Audit of SOEs” of respective SAIs**  **(From 2:30 pm onwards – Tea break at 3:45 pm)** | |
| **26 Oct 2019**  **Saturday** | **Social Programme/Activities** | | | | |
| **27 Oct 2019**  **Sunday** | **Holiday/Diwali** | | | | |

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| **148th ITP Third week: Use of Data Analytics and Analysis in Financial Audit, Audit of e-Procurement** | | | | | | |
| Date & Day | **Session 1**  **1000 – 1115 Hours.** | **Session 2**  **1145 – 1300 Hours.** | | **Session 3**  **1400 – 1515 Hours.** | **Session 4**  **1545 – 1700 Hours.** | |
| **28 Oct 2019**  **Monday** | **Business combinations (IFRS 3), Joint Arrangements (IFRS 11),**  **Disclosure of interests in other entities (IFRS 12)** | | | [**Provisions, Contingent Liabilities and Contingent Assets**](https://www.ifrs.org/issued-standards/list-of-standards/ias-37-provisions-contingent-liabilities-and-contingent-assets/)**(IAS 37),**  **Investments in Associates & Joint Ventures (IAS 28**) | | |
| CA Abhinay Gupta, Manager  Ernst & Young Associates LLP | | | CA Alok Garg, DGM (Financial Reporting and Consolidation)  Bharti Infratel Limited | | |
| **29 Oct 2019**  **Tuesday** | **Theme Country Day** | | | **Country papers presentation on**  **“Audit of SOEs” of respective SAIs** | | |
| Auditorium | | | | | |
| **30 Oct 2019**  **Wednesday** | **Introduction to IDEA:**  **Importing MS Excel, MS Access, Text files etc**  **Functionalities of IDEA and Case study** | | | | | |
| Mr. K. P. Singh  Senior Administrative Officer (Retd.) | | | | | |
| **31 Oct 2019**  **Thursday** | **Data analytics tool “Knime”: Overview and hands-on sessions** | | **Data Analytics tool “Knime” :**  **Hands-on sessions** | **Data Analytics tool “Knime” :**  **Hands-on sessions** | | **Country papers presentation on**  **“Audit of SOEs” of respective SAIs** |
| Mr. Abhay Singh  Deputy Director (R&I) | | | | |  |
| **01 Nov 2019**  **Friday** | **Financial Auditing in SAP Environment** | | | | | |
| Ms. Shanthi M., Sr. Audit Officer, O/o the PDCA & Ex-Officio MAB, Bengaluru | | | | | |
| **02 Nov 2019**  **Saturday** | **Agra Visit** | | | | | |
| **03 Nov 2019**  **Sunday** | **Social Programme/Activities** | | | | | |

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| **148th ITP Fourth week: Financial Auditing in SAP & PA Case Studies** | | | | | | |
| Date & Day | **Session 1**  **1000 – 1115 Hours.** | | **Session 2**  **1145 – 1300 Hours.** | | **Session 3**  **1400 – 1515 Hours.** | **Session 4**  **1545 – 1700 Hours.** |
| **04 Nov 2019**  **Monday** | **Audit of e-Procurement:**  **Integrity Issues in e-Procurement & Global best practices** | | | | | |
| Mr. Jitendra Kohli, Managing Director  M/s ElectronicTender.com(India) Pvt. Ltd. | | | | | |
| **05 Nov 2019 Tuesday** | **PA Case Study:**  **Marine Logistics Operations in Oil and Natural Gas Corporation Limited** | | | **PA Case study :**  **Restructured Accelerated Power Development and Reforms Programme** | | |
| Mr. S. Vijayaraghavan, Audit Officer  Office of the PDCA & Ex-Officio MAB-II, Mumbai | | | Mr. P. K. Konda, Director  Branch : DGA (Navy), Delhi at Vishakhapatnam | | |
| **06 Nov 2019**  **Wednesday** | **Audit of SOEs – from State Audit Office’s perspective** | | | **Audit of PPP Projects: Model Concession Agreement** | | |
| Ms. Sangita Choure  Director General (Union Accounts)  O/o the C&AG of India, New Delhi | | | Ms. Prachi Pandey  Principal Director of Commercial Audit & Ex-Officio MAB-I, New Delhi | | |
| **07 Nov 2019**  **Thursday** | **Country papers presentation on**  **“Audit of SOEs”**  **of respective SAIs** | **Case Study on Audit of Implementation of Yarn Supply Scheme of National Handloom Development Corporation** | | **Case study on PAHAL :**  **Direct Benefit Transfer of LPG** | | |
|  | Mr. K. S. Ramuwalia  PDCA & Ex-Officio MAB-II,  New Delhi | | Mr. Ravikiran Ubale  Director (Govt. A/Cs)  O/o the C&AG of India, New Delhi | | |
| **08 Nov 2019**  **Friday** | **Case study on Defence Sector SOE’s** | | | **Valediction** | | |
| Mr. Santosh Kumar  PDCA & Ex-Officio MAB, Bengaluru | | | At Auditorium | | |