



INDIAN AUDIT & ACCOUNTS DEPARTMENT
REGIONAL TRAINING INSTITUTE, KOLKATA
 3rd MSO Building, CGO Complex, 5th Floor, 'A' Wing
 DF Block, Salt Lake, Sector – 1, Kolkata – 700 064.



Course Title : **Brief introduction to IFRS and Accounting Standards**
 Course Duration : **10.05.2016 to 12.05.2016 (03 days)**
 Faculty Support : **Shri Falguni Bandyopadhyay, AAO, RTI, Kolkata**

Date	Forenoon Session 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.	Afternoon Session 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.		
10.05.16	Inauguration by PD/RTI		<ul style="list-style-type: none"> • Series 2 Non-current assets, agriculture and inventories (contd.) • Series 3 Foreign currency in individual financial statements • Series 4 Leases 	
	<ul style="list-style-type: none"> • Introduction to IFRS & IndAS. • Schedule III of Companies Act 2013 • Introduction to time value of money and valuation techniques with practical examples. 	<ul style="list-style-type: none"> • Series 1 Ind-AS Framework • Series 2 Non-current assets, agriculture and inventories 		
11.05.16	<ul style="list-style-type: none"> • Series 5 Accounting policies & estimate, Error, provisions, contingency and events after balance sheet date • Series 6 Segment reporting 	<ul style="list-style-type: none"> • Series 7 Related parties • Series 8 Employee Benefits 	<ul style="list-style-type: none"> • Series 9 Share Based Payments • Series 10 Income Taxes 	<ul style="list-style-type: none"> • Series 11 Financial Instruments
12.05.16	<ul style="list-style-type: none"> • Series 11 Financial Instruments (contd.) 	<ul style="list-style-type: none"> • Series 12 Consolidated Financial Statements 	<ul style="list-style-type: none"> • Series 13 First time adoption of Ind-AS • Series 14 Revenue 	<ul style="list-style-type: none"> • Series 15 Residual Matters
			Valediction : PD/RTI	

Tea Break-11:45 to 12:00 hrs & 15:30 hrs to 15:45 hrs.

Lunch Break : 13:15 hrs to 14:15 hrs.

Training Methodology:

1. Focus on holistic learning
2. Customized training module
3. Talk, Tell & presentation with power point.
4. Practical Example with Cases & references.
5. Personal Counselling and Guidance

NB : Training Materials for this training programme are available at RTI/Kolkata's website (rtikolkata.cag.gov.in)

Course Title : **Internal Control Evaluation Mechanism**
 Course Duration : **16.05.2016 to 17.05.2016 (02 days)**

Date	Forenoon Session 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.	Afternoon Session 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.
16.05.16	Definition and objective of Internal Control. Components of Internal Control. Role of Internal Audit and External Audit in Internal Control	Understanding Risk. Its identification and assessment. Audit Methodology (Extracts from AAS6) Case study and exercise.
Speaker	Shri Suman Chaudhuri, CA	Shri Falguni Bandyopadhyay, AAO/F
17.05.16	Discussion on examples relating to fulfilling accountability obligations and connected control activities.	INTOSAI GOV.
Speaker	Shri Prosenjit Sen, ACA,AAO O/o the PDCA MAB-II, Kolkata	Shri Rana Deb, Sr. AO, O/o the AG (E&RSA), WB, Kolkata
	Valediction : PD/RTI	

Tea Break-11:45 to 12:00 hrs & 15:30 hrs to 15:45 hrs.

Lunch Break : 13:15 hrs to 14:15.hrs.

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Course Title : Analysis of Financial Statement
Course Duration : 18.05.2016 to 19.05.2016 (02 days)

Date	Forenoon Session 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.	Afternoon Session 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.
18.05.16	Understanding Financial Statement. Reading and Interpreting Financial Statement.	Horizontal and Vertical Analysis – Interpretation of Results and application in audit. Brief Introduction to Fundamental and Technical Analysis.
Speaker	Shri F. Bandyopadhyay, AAO/F, RTI, Kolkata	
19.05.16	Ratio Analysis and Interpretation of Ratio	DuPont analysis and its use in audit.
Speaker	Shri F. Bandyopadhyay, AAO/F, RTI, Kolkata	
	Valediction : PD/RTI	

Tea Break-11:45 to 12:00 hrs & 15:30 hrs to 15:45 hrs.

Lunch Break : 13:15 hrs to 14:15.hrs.

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Course Title : **Workshop on Finance & Appropriation Accounts**

Course Duration : **26.05.2016 to 27.05.2016 (02 days)**

Date	Forenoon Session 10.30 hrs. to 11.45 hrs – 12.00 hrs. to 13.15 hrs.	Afternoon Session 14.15 hrs. to 15.30 hrs. – 15.45 hrs. to 17.00 hrs.
26.05.16	Overview of Annual Accounts. CAG's responsibility regarding preparation and examination of Annual Accounts. New Format of the Accounts	Details of the Schedules and Annexures. Important Dates of finalisation of accounts.
Speaker	Shri A. Roy Chowdhury, SAO, O/o the Accountant General (A&E), WB, Kolkata.	Shri S. Chakraborty, AO, O/o the Accountant General (A&E), WB, Kolkata.
27.05.16	Audit of the Finance & Appropriation Accounts.	Audit of the Finance & Appropriation Accounts.
Speaker	Ms. Kanika Mitra (Bose), AO O/o the Pr. Accountant General (G&SSA), WB, Kolkata.	Ms. Aparna Das, AAO O/o the Pr. Accountant General (G&SSA), WB, Kolkata.
	Valediction : PD/RTI	

Tea Break-11:45 to 12:00 hrs & 15:30 hrs to 15:45 hrs.

Lunch Break : 13:15 hrs to 14:15.hrs.

Training Methodology:

- 1. Focus on holistic learning**
- 2. Customized training module**
- 3. Talk, Tell & presentation with power point.**
- 4. Practical Example with Cases & references.**
- 5. Personal Counselling and Guidance**

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