



# Bombay Chartered Accountants' Society

## 'E-Learn' - A Virtual Learning Initiative

### Workshop on Practical Aspects of Audit for SME Practitioners

Statutory Audit under The Companies Act, 2013 (CA 203) has become increasingly complex and onerous responsibility requiring awareness, knowledge and compliance with all applicable Accounting Standards (ASs), Standards on Auditing (SAs), various ICAI Guidance Notes, numerous amendments in laws, regulations and reporting requirements. Further, the expectations of the various stake holders including regulators have also increased manifold thereby necessitating the need to improve the quality of assurance services and deliverables. Larger companies are better equipped to deal with all these changes and challenges, it is the Private Limited Companies, non-company entities and their auditors, mostly the small and medium sized firms who face greater difficulties in keeping pace with the changes.

The details are given below:

<b>Event held on</b>	10 <sup>th</sup> March 2023 and 11 <sup>th</sup> March 2023
<b>Validity</b>	30 days from the Date of Approval
<b>Venue</b>	Online Courseplay Platform
<b>Fees</b>	BCAS Members: Rs. 885/- (including GST) Non-Members Rs. 1180/- (including GST)

<b>Topics</b>	<b>Speaker</b>
Standards on Auditing – Practical aspects and important considerations –SQC – 1, AQMM and peer review readiness	CA Rajesh Mody
Issues and practical challenges -CARO Reporting	CA Tejas Parikh
FRRB / QRB observations on Financial Statements Learnings from NFRA orders on audit reviews, procedures and documentation	CA Amit Purohit

Practical aspects on SA-320 Materiality determination and SA-315 & SA-330 Risk Assessment and Auditor's response SA-450 Evaluation of Misstatements identified during Audit	CA Nikhil Patel
SA-700-799 Audit Conclusions and Reporting SA-265- Communicating deficiencies on Internal Control evaluation	CA Ajit Viswanath
SA 530, Audit Sampling (Test of Controls (TOC) / Test of Details (TOD) SA-300 Planning an Audit (Audit Program and Audit Strategy etc.) SA-230 Audit Documentation (Use of Excel and file/folder management, checklists, templates) – peer review readiness	CA Harshvardhan Dossa
SA 520 Analytical Procedures and Use of Technology in conducting Audit (specialised audit tools, use of Excel etc.)	CA Gautam Shah
Use of Tally features for conducting effective Audit	CA Anand Paurana