



SYMBIOSIS COLLEGE OF ARTS AND COMMERCE

An Empowered Autonomous College | Under Savitribai Phule Pune University
Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

ONLINE CERTIFICATE COURSE IN AUDIT

ORGANIZED BY THE PLACEMENT CELL

11TH – 25TH MAY, 2025

THE PROGRAMME REPORT



SYMBIOSIS COLLEGE OF ARTS AND COMMERCE

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The Placement Cell

Presents

Online Certificate Course in Audit

Learn

Audit Framework & Regulation

Internal Control

Audit Evidence

Planning & Risk Assessment



8 AM TO 10 AM

CPA ACCA Hrithik
Goudar



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Day – 1 Online Certificate Course in Audit

Venue – Online (MS Teams)

Date – 11th May 2025

Instructor – ACCA CPA Hritik Goudar

On the 11th of May 2025, the Placement Cell of Symbiosis College of Arts and Commerce inaugurated the Online Certificate Course in Audit for the placed students of the 2025 batch. Hosted on the MS Teams platform, this 15-day workshop was curated to provide students with industry-relevant auditing knowledge and practical exposure aligned with their future roles. The session opened with an overview of the Placement Cell's vision to bridge the gap between academic learning and corporate expectations through targeted upskilling initiatives.

Dr. Nilesh Waghmare, Head of the Placement Cell, addressed the gathering, highlighting the growing importance of audit as a core function across industries. He acknowledged the Cell's ongoing commitment to student development and encouraged participants to actively engage and absorb as much as possible from the sessions.

We were honoured to host Mr. Hrithik Goudar, Senior Financial Auditor at Deloitte and a distinguished ACCA Member and CPA (US). An alumnus of Symbiosis College, he holds a Global Rank 2 and All India Rank 2 in ACCA Financial Reporting. With over three years of audit experience across industries—including Banking, Consumer Products, and emerging fields like Cryptocurrency—he offered valuable insights into financial analysis and reporting. He highlighted the relevance of auditing knowledge beyond audit roles, conducted a walkthrough of audit reports, and encouraged students to read annual reports to enhance financial literacy. The session was a strong and insightful start to the course.

The session began with an introduction to the concept of auditing and its relevance across various financial roles. ACCA CPA Hrithik Goudar emphasized that auditing is a crucial skill even for non-audit professionals, as it helps in effectively engaging with analysts, controllers, and stakeholders.



A live walkthrough of an audit report and financial statements was conducted to help students understand their structure and significance. The importance of reading annual reports was also stressed, as they provide reliable, audited data for sound financial decisions.

Photo Records:

The Placement Cell
Presents
Online Certificate Course in Audit

Learn

- Audit Framework & Regulation
- Internal Control
- Audit Evidence
- Planning & Risk Assessment

8 AM TO 10 AM
CPA ACCA Hrithik Goudar

4716 VANSHIKA
Mr.Hrithik Goudar
Dr. Nilesh Waghmare

Types of Assurance Engagements

- Financial Audits**
Financial audits focus on verifying the integrity of financial statements, ensuring they are free of material misstatements and comply with accounting standards.
- Performance Audits**
Performance audits assess the economy, efficiency, and effectiveness of an organization's operations, providing insights into how well resources are being used to achieve objectives.
- Compliance Audits**
Compliance audits evaluate whether an organization adheres to regulations, policies, and procedures, ensuring operational practices align with legal and contractual obligations.

Hrithik Goudar, CPA, ACCA

5V
5805 VE...
5946 Ay...
MG
Mr.Hrithi...
5827 Silky
5S
Dr. Nilesh...
5687 Sha...
5P
5835 PG...
6R
6040 RIK...
5N
5866 Na...
5P
5689 PG...
4V
4718 VA...
5A
5624 Ad...
5T
5851 TUL...
5A
5607 Av...
5M
5619 MU...
5Y
5708 YA...
6S
6046 Shr...
+40
+32



Day – 2 Online Certificate Course in Audit

Topic – Corporate Governance and Ethical Responsibilities in Auditing

Date – 12th May 2025

Day 2 of the workshop centred on Corporate Governance, Confidentiality, Conflicts of Interest, and Ethics in Auditing. Mr. Hrithik Goudar explained it as the system through which companies are directed and controlled. He emphasized that governance outlines best practices and ensures that organizations operate transparently and responsibly.

He then discussed the principle of confidentiality, stressing the importance of not disclosing client information—verbally or in writing—unless required by specific circumstances.

The session moved on to conflict of interest, where Mr. Goudar illustrated real-world examples, such as auditing two competing companies. He explained how large audit firms mitigate such conflicts by assigning different engagement teams, whereas smaller firms may have to choose one client to maintain ethical standards and avoid potential bias.

The session concluded with a summary of the importance of ethics and independence in the auditing profession. Mr. Goudar reminded students that maintaining objectivity and integrity is essential for building client trust and sustaining professional credibility.

Photo Record:

1 The need for professional ethics

- Practitioners need to **behave, and be seen to behave**, in an ethical, professional manner. This means taking active steps to act in an ethical manner in every professional situation.
- Professional accountants have a **responsibility to act in the public interest**. The purpose of assurance engagements is to **increase the confidence of the intended users**; therefore the users need to trust the professional who is providing the assurance.
- In order to be trusted the assurance provider needs to be **independent of their client**.
- Independence can be defined as having 'freedom from situations and relationships where objectivity would be perceived to be impaired by a reasonable and informed third party.'

Participants:

- 5Y 5703 YA...
- 5H 5650 HA...
- 5M 5619 MU...
- 5V 5292 VD...
- 5P 5635 PO...
- 4V 4718 VA...
- 5S 5827 SK...
- 5667 XR...
- MG Mr. Hrithik...
- 5T 5851 TU...
- 5R 5709 RU...
- 5P 5680 PO...
- 5V 5611 VD...
- 5A 5602 AV...
- 5S 5944 SA...
- 5P 5635 PO...
- 5M 5962 MA...
- +28



Day – 3 Online Certificate Course in Audit

Topic – Audit Planning and Risk Assessment: Bridging Strategy with Execution

Date – 13th May 2025

Day 3 of the session focused on understanding the difference between audit planning and risk assessment—two foundational pillars of a successful audit. Hrithik Sir explained that while these terms are often used interchangeably, they serve distinct purposes in an audit engagement. Audit planning involves setting up the roadmap for the audit, including timelines, team roles, and documentation, whereas risk assessment focuses on identifying potential areas of fraud, errors, and misstatements that may impact financial reporting.

The discussion included the difference between interim audits (conducted during the accounting year to improve efficiency and early fraud detection) and final audits (conducted after year-end to finalize financial accuracy). Sir emphasized how interim audits help auditors focus on high-risk areas and better manage time-sensitive tasks during the final audit.

Photo Record:





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Day – 4 Online Certificate Course in Audit

Topic – Risk Assessment Through Analytical Procedures & Ratios

Date – 14th May 2025

Day 4 built on previous discussions of audit planning and risk assessment, diving deeper into analytical procedures and their significance in identifying potential audit risks. The session began with a brief recap of risk assessment and transitioned into how ratios like gross profit margin, interest coverage, effective tax rate, receivables collection period, and inventory holding period can signal financial red flags.

Using examples, Hrithik Sir explained how fluctuations in these ratios—such as a sharp drop in interest coverage or a rise in receivables days—can raise concerns about going concern, tax compliance, or possible misstatements. These insights guide auditors on where to focus and apply extra vigilance during the audit.

The session concluded by emphasizing the importance of analytical procedures in supporting effective risk assessments, helping auditors prioritize their work and enhance audit quality.

Photo Record:

Money laundering and terrorist financing (MLTF) risk assessment

A written risk assessment must be carried out to identify and assess the risk of money laundering. The risk assessment must take into account information provided by the Supervisory Authority on risk factors in the sector. The following risk factors must also be taken into account:

- The firm's customers
- The countries or geographic areas where the firm operates
- The firm's products or services
- The firm's transactions, and
- The firm's delivery channels.

The screenshot also shows a vertical sidebar of user avatars with initials and names, including MG, 5V, Mr. Hrithik, 5805 YL..., 5S, 5T, 5687 Sha..., 5851 TD..., 5P, 5A, 5835 Pg..., 5602 Ag..., 5S, 5A, 5827 Silky..., 5444 Ait..., 5V, 5P, 5611 Vishi..., 5680 PO..., 5M, 5S, 5619 KLU..., 5944 SA..., 5R, 5R, 5817 RIS..., 5626 Rya..., 5Y, 4V, 5708 YA..., 4712 YA..., 5U, +24, 5617 TD...



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Day – 5 Online Certificate Course in Audit

Topic – Wrapping Up Risk Assessment, Audit Planning & Forensic Aspects

Date – 15th May 2025

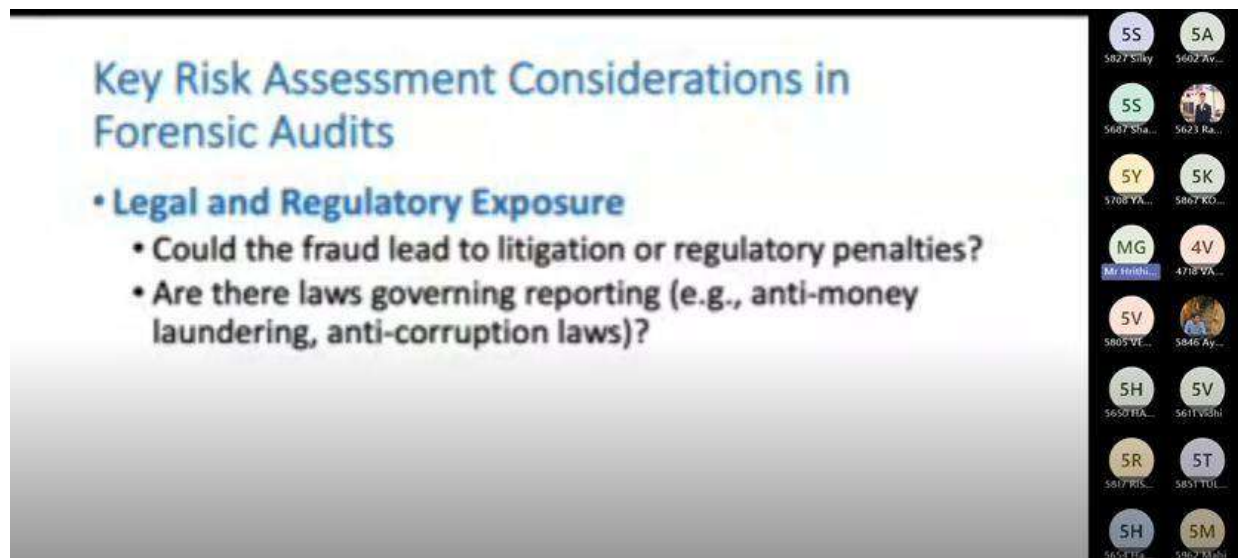
Day 5 marked the conclusion of the risk assessment and audit planning segment. The session began with a recap of analytical procedures and transitioned into audit acceptance considerations, including:

- Professional clearance: Ensuring the previous auditor has formally resigned and shared necessary documentation.
- Independence & objectivity: Evaluating potential threats to independence and applying safeguards if necessary.

The session also emphasized the ethical and legal obligations of auditors, touching upon:

- Anti-money laundering (AML) laws
- Anti-corruption regulations
- Good governance practices

Photo Record:





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Day 6 – Online Certificate Course in Audit

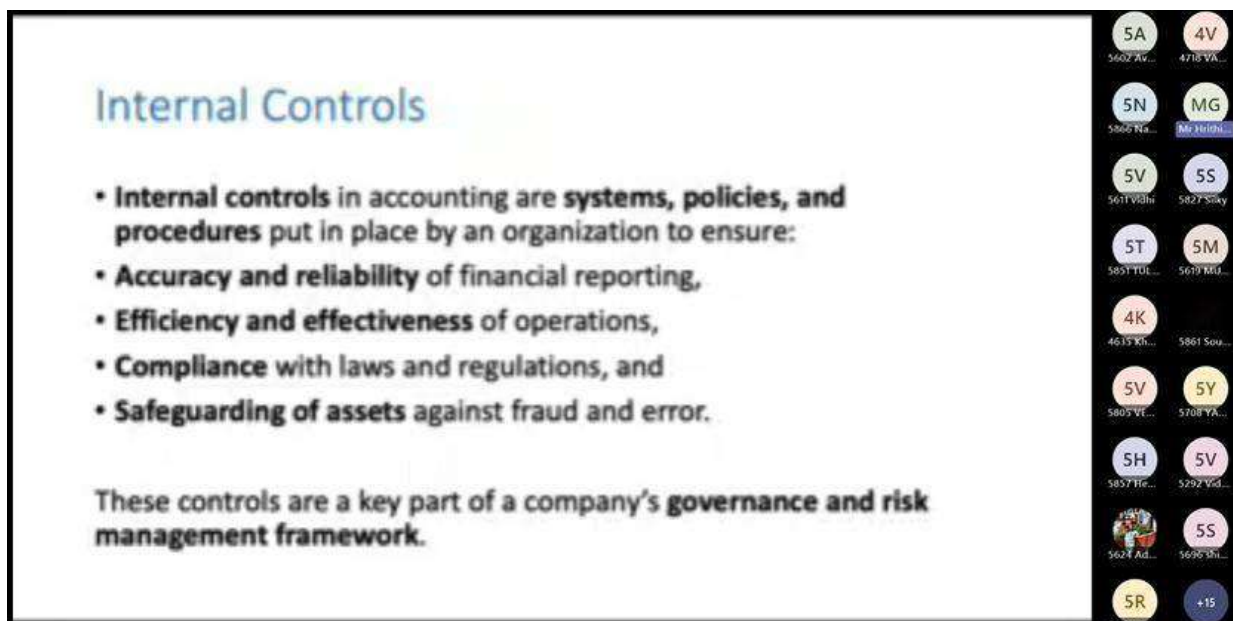
Topic – Understanding Systems & Internal Controls in Auditing

Date – 16th May 2025

Day 6 focused on systems and internal controls from an auditor's perspective. Key points discussed:

- Definition: Internal controls are systems, policies, and procedures ensuring accuracy in financial reporting, safeguarding assets, operational efficiency, and compliance.
- Importance: Especially critical for listed and large companies, where auditors invest significant time in evaluating and testing controls.
- Responsibility: Management is accountable for establishing and maintaining internal controls.
- Benefits:
 - Prevent and detect frauds, errors, and misstatements
 - Ensure accuracy and reliability in financial reporting
 - Reflect strong corporate governance

Photo Record:





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Day 7 – Online Certificate Course in Audit

Topic – Control Activities – The Core of Internal Controls

Date – 17th May 2025

On Day 7, the session focused on *control activities*, which form the most hands-on component of internal controls. These are the detailed procedures carried out to achieve specific control objectives and are typically performed by management or those charged with governance. The discussion covered various types of control activities, starting with *authorization*, which involves approving transactions by responsible personnel, such as a manager signing off an employee's timesheet. Authorization is crucial as it ensures accountability and helps prevent errors or fraud. Another key activity discussed was *reconciliation*, which refers to comparing two sets of data—like a bank statement with a company's cash book—to ensure accuracy and consistency. These terms and practices are essential for auditors and professionals to understand, as they play a vital role in daily business operations and audit procedures.

Photo Record:

Internal Audit

- An **internal audit** is an **independent, objective assurance and consulting activity** designed to **evaluate and improve** an organization's **internal controls, risk management, and governance processes**.
- Unlike external audits (which are typically focused on financial statements), **internal audits are conducted by employees or an in-house team** (or outsourced professionals) to help management improve **operations, compliance, and control systems**.

Participant list (from top to bottom): 5P, 4V, 5P, 5S, 5A, 5V, 5R, 5V, 5M, 5R, 5H, 5Y, MG, 5S, +7



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Day 8 – Online Certificate Course in Audit

Topic – Introduction to Audit Evidence and Substantive Testing

Date – 18th May 2025

On Day 8, the session introduced the concept of audit evidence and the beginning of the substantive testing phase in the audit process. The lecture began by recapping the stages already covered—such as client acceptance, risk assessment, and evaluation of internal controls—and emphasized that the current phase marks the actual performance of audit procedures. Mr. Hrithik Sir explained that *audit evidence* is any information that supports financial transactions and helps auditors assess whether financial statements are accurate and fairly presented. He stressed the importance of ensuring that this evidence is both reliable and relevant. A key takeaway was the phrase “sufficient appropriate audit evidence,” where *sufficiency* refers to the quantity of evidence collected and *appropriateness* to its quality and relevance. This foundation sets the stage for conducting targeted procedures on selected accounts to form an audit opinion.

Photo Record:

Audit evidence

- to design and perform audit procedures in such a way to enable the auditor to obtain sufficient appropriate audit evidence to be able to draw reasonable conclusions on which to base the auditor's opinion.
- Sufficiency relates to the quantity of evidence.
- Appropriateness relates to the quality or relevance and reliability of evidence.

Participant list (right side):

- 4V
- MG
- 4718 VA...
- Mr Hrithi...
- 5T
- 5A
- 5631 TUL...
- 5692 Av...
- 5N
- 5S
- 5607 Na...
- 5627 Sity...
- 5M
- 5R
- 5617 MU...
- 5629 Rcl...
- 5624 Ad...
- 5846 Ay...
- 5V
- 5R
- 5292 Vsd...
- 5817 Rls...
- 5A
- 5H
- 5828 Rjp...
- 5857 He...
- 5V
- 5Y
- 5805 VE...
- 5708 YA...
- 5K
- +3
- 5608 Kim



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Day 9 – Online Certificate Course in Audit

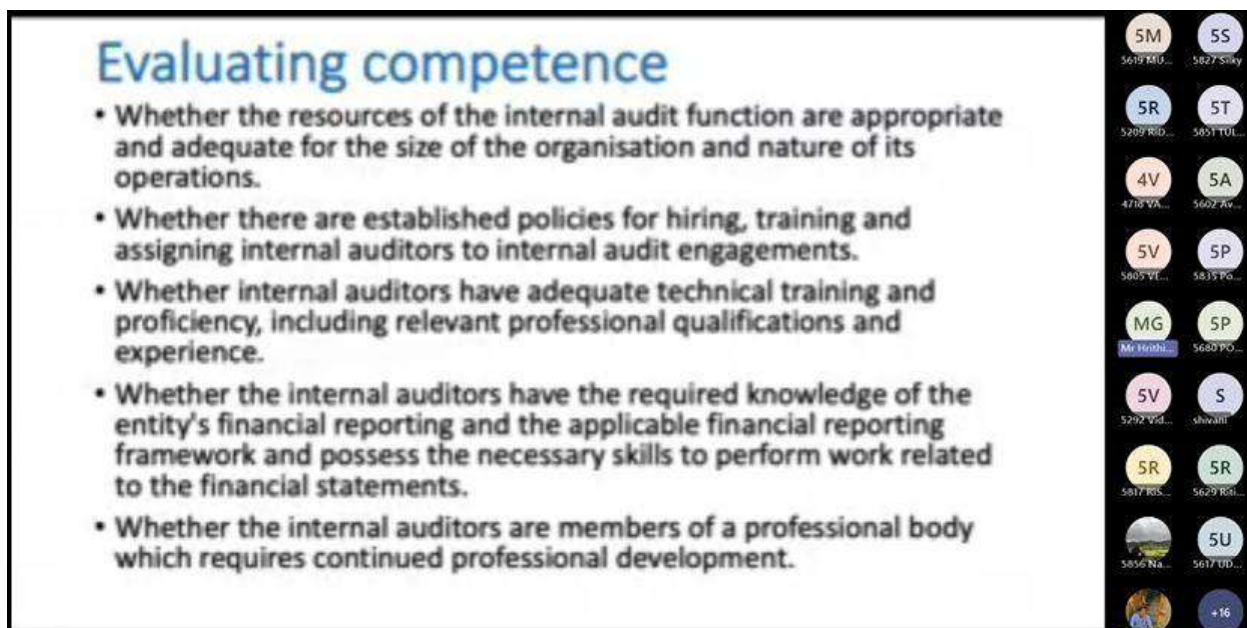
Topic – Role and Evaluation of Auditor's Expert

Date – 19th May 2025

In today's session, Mr. Hrithik Goudar discussed the scenarios where an auditor might require the assistance of a specialist. While in-house training and technology equip auditors to handle the valuation of financial instruments, there are instances—such as valuing land and buildings, jewellery, coal mines, oil and gas reserves, or tax compliance issues—where specialized expertise becomes essential. These areas may fall outside the routine experience of a financial auditor, making it more efficient and reliable to obtain sufficient and appropriate audit evidence.

Sir emphasized the importance of hiring such experts internally rather than relying on specialists appointed by the client's management. When relying on an auditor's expert, it is crucial to ensure their work is adequate for audit purposes. This includes evaluating the expert's competence, capability, and objectivity—all of which must be documented in the audit work papers. These factors help determine whether the expert is suitably skilled and updated with relevant developments.

Photo Record:





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Day 10 – Online Certificate Course in Audit

Topic – Audit Sampling and Testing Procedures

Date – 20th May 2025

In today's session, Mr. Hrithik Goudar introduced the concept of sampling and testing in auditing. He explained that instead of testing 100% of transactions, auditors typically use sampling methods to ensure efficiency while still obtaining sufficient appropriate audit evidence.

While 100% testing provides higher assurance, it is often impractical unless the population is small or advanced tools are available. Auditors may instead focus on specific or high-value items, especially those above performance materiality thresholds. He emphasized that using sampling helps balance thoroughness with practicality, allowing auditors to manage time and resources effectively.

The session concluded with a reminder that auditors must carefully decide the extent of testing based on the population size and risk assessment.

Photo Record:

Selecting items for testing

- **Select all items to test (100% testing)**
 - Population is very small and it is easy for the auditor to test all items.
- **Selecting specific items for testing (<100% testing)**
 - High value items within a population
 - All items over a certain amount
 - Items to obtain information.

The screenshot also shows a Zoom meeting interface on the right side with participant names and IDs such as 5R, 5Y, MG, 4K, 5T, 5M, 4V, 5H, 5H, 5S, 5A, 5A, 5R, 5R, 5V, and +7.



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Day 11 – Online Certificate Course in Audit

Topic – Audit Software & Account Balances

Date – 21st May 2025

On Day 11, Mr. Hrithik Goudar Sir discussed the importance of audit software in modern audit engagements. He highlighted how audit tools are used both to interrogate client systems and for internal documentation and analysis. While each firm may use different software, the underlying audit principles—like risk assessment and test procedures—remain the same.

There are two types of audit software:

1. Off-the-shelf software, offering basic standardized functions
2. Custom-developed software, tailored to specific client systems, used mainly by larger firms

The session ended with a brief discussion on account balances, focusing on cash and bank, and their key assertions like existence and valuation.

Photo Record:

Examples of Audit Software Outputs

- Extracting samples according to specified criteria, such as:
 - random
 - over a certain amount e.g. individually material balances or expenses
 - below a certain amount e.g. debit balances on a payables ledger or credit balances on a receivables ledger
 - at certain dates e.g. receivables or inventory over a certain age
- Calculating ratios and indicators that fail to meet certain predefined criteria (i.e. benchmarking)
- Casting ledgers and schedules
- Recalculation of amounts such as depreciation

The slide also features a vertical sidebar on the right with 20 circular user avatars, each containing a unique alphanumeric code (e.g., 5N, 5A, 5K, 5P, 5S, MG, 5V, 4K, 4V, S, 5S, 5T, 5A, 5R, 5V, 5V, 5A, +21).



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Day 12 – Online Certificate Course in Audit

Topic – Intangible Assets & Audit Considerations

Date – 22nd May 2025

On Day 12, Hrithik Sir focused on the topic of intangible assets, a key area in audit engagements. He explained what intangible assets are — non-physical, non-current assets like patents, trademarks, and development-related rights that appear on the financial statements but cannot be seen or touched.

A major focus was placed on differentiating research costs and development costs. Research costs are incurred during the idea stage, where outcomes are uncertain, and hence must be expensed in the income statement. In contrast, development costs, which arise once a product has passed the research phase and is moving towards market readiness, can be capitalized, provided they meet certain financial reporting criteria. Sir emphasized that from an auditor's perspective, the existence assertion becomes especially important in auditing intangible assets. A key audit risk discussed was the possibility of clients incorrectly capitalizing research costs as development costs, which can distort financial results. Finally, he stressed the importance of applying the correct financial reporting standards and ensuring proper classification.

Photo Record:

Intangible Non-current Assets

Other Intangible Assets

- Inspect purchase documentation for the company name and the cost of the purchased intangible assets: **existence, rights and obligations and valuation.**
- Inspect specialist valuation report and agree to the amount included in the general ledger and the financial statements: **valuation.**

Amortization

- Recalculate the amortisation charge to verify arithmetical accuracy: **accuracy, valuation.**
- For intangibles such as licences, inspect the licence agreement to confirm the amortisation period corresponds to the licence period: **valuation.**

The screenshot also shows a Zoom meeting sidebar on the right with various participant icons and names, including 'Mr Hrithik...', 'P6', '5V', and '5T'.



Day 13 – Online Certificate Course in Audit

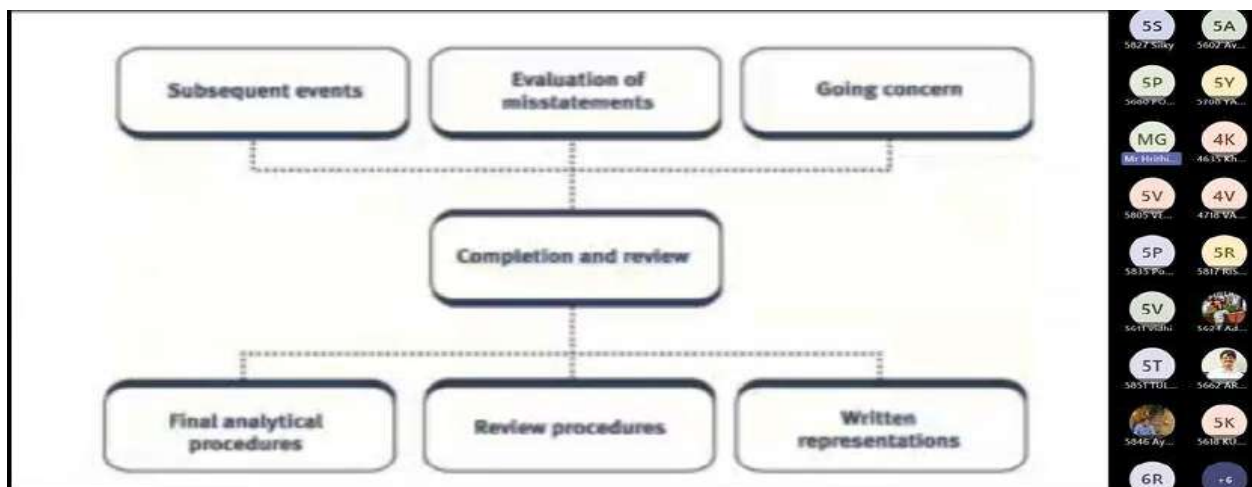
Topic – Completion and Review Procedures in Audit

Date – 23rd May 2025

In today's session, Hrithik Sir discussed the Completion and Review phase, which marks the final stage of an audit engagement. He introduced the six key elements of this phase:

1. Subsequent Events: Events occurring after the financial year-end but before issuing financials must be evaluated for proper accounting and disclosure.
2. Evaluation of Misstatements: Even if individually immaterial, misstatements must be accumulated and assessed in total to check if they exceed materiality.
3. Going Concern: The auditor must assess whether the entity can continue operating in the foreseeable future.
4. Final Analytical Procedures: Done to check the reasonableness and consistency of financial statements based on audit findings.
5. Review Procedures: Ensures all planned work is completed and conclusions are properly documented.
6. Written Representations: A formal confirmation from management acknowledging responsibilities and any uncorrected misstatements—serves as legal backing for the auditor.

Photo Record:





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Day 14 – Online Certificate Course in Audit

Topic – Conclusion Stage and Written Representations

Date – 24th May 2025

On Day 14, Hrithik Sir covered the conclusion stage of an audit, focusing on the final procedures and issuance of the audit opinion. He explained that once all audit procedures—substantive testing and test of controls—are complete, auditors move on to conclude and form their audit opinion. A key part of this stage is obtaining written representations from management. These are formal statements confirming that management has fulfilled its responsibilities, especially regarding the preparation of financial statements. Hrithik Sir emphasized that the auditor is not responsible for preparing the financials, only for expressing an opinion on them. Written representations also serve as supporting evidence for matters where the audit information is received directly from the client. Despite performing testing procedures, auditors need this additional layer of assurance, especially for client-provided information, to limit their liability. The session ended with a brief overview of the types of audit opinions and their role in concluding the engagement.

Photo Record:

Purpose of written representations

Written Representations requires the auditor to obtain written representations from management:

- That it has fulfilled its responsibility for the preparation of the financial statements.
- To support other audit evidence relevant to the financial statements or specific assertions if deemed necessary by the auditor or required by specific ISAs.
- That the auditor has been provided with all relevant information.
- That all transactions have been recorded and reflected in the financial statements.

The screenshot also shows a Zoom meeting interface on the right side with participant icons and names such as 4V, 5U, 5R, MG, 5R, 5M, 5K, 5T, 5V, 5S, 5M, 5Y, 5A, and SP.



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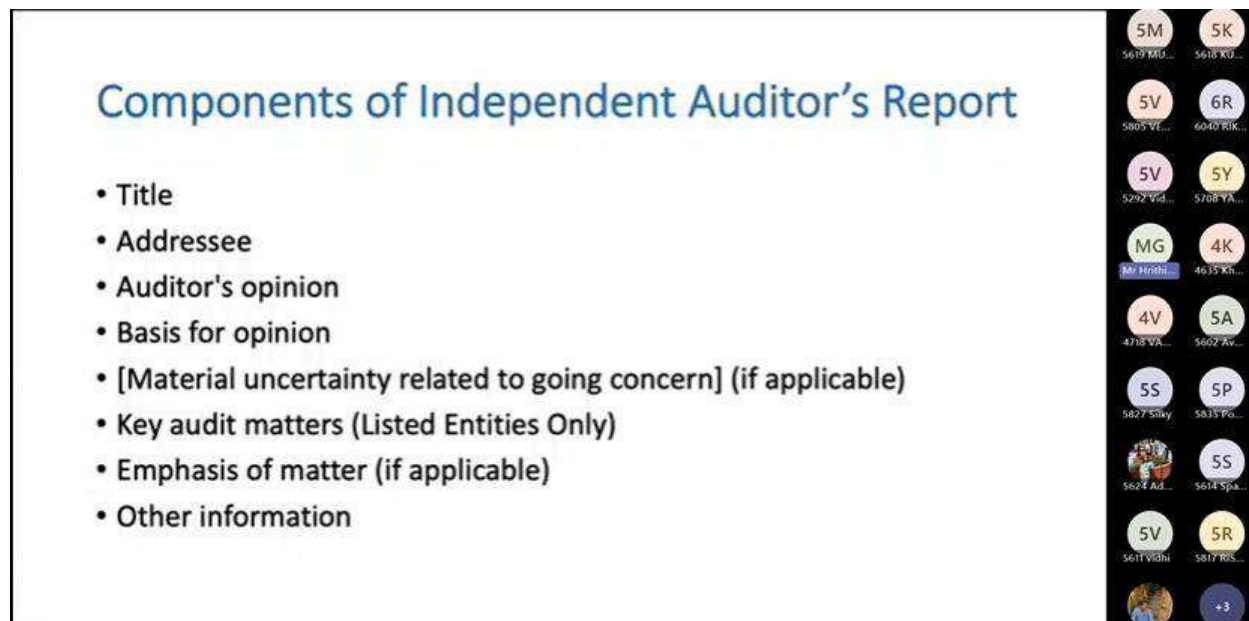
Day 15 – Online Certificate Course in Audit

Topic – Final Audit Report and Course Wrap-up

Date – 25th May 2025

Day 15 marked the final session of the audit course, where the entire audit lifecycle was reviewed—from engagement acceptance, planning, risk assessment, and testing, to concluding and issuing the audit report. The lecture focused on the components of the independent auditor's report, including the auditor's opinion, basis for opinion, material uncertainties about going concern, and key audit matters, especially for listed entities. The instructor also clarified common misconceptions about auditors' responsibilities, emphasizing clear communication in the audit report. Additionally, the optional inclusion of key audit matters for unlisted companies was discussed, along with the importance of accurately reflecting significant audit findings.

Photo Record:





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Attendance Sheet Records :

Full Name	User Action	Timestamp
4718 VANSHIKA	Joined	5/11/25, 7:16:34 AM
Mr Hrithik Goudar	Joined	5/11/25, 7:33:32 AM
4429 SAEED	Joined	5/11/25, 7:44:43 AM
4429 SAEED	Left	5/11/25, 8:26:57 AM
5209 RIDHI	Joined	5/11/25, 7:50:14 AM
5209 RIDHI	Left	5/11/25, 7:50:35 AM
5209 RIDHI	Joined	5/11/25, 7:58:26 AM
5209 RIDHI	Left	5/11/25, 8:10:51 AM
5209 RIDHI	Joined	5/11/25, 8:16:00 AM
5805 VEDIKA	Joined	5/11/25, 7:50:52 AM
5827 Silky	Joined	5/11/25, 7:52:04 AM
5866 Narayan	Joined	5/11/25, 7:53:40 AM
5866 Narayan	Left	5/11/25, 8:47:59 AM
5866 Narayan	Joined	5/11/25, 8:48:16 AM
5835 Pooja	Joined	5/11/25, 7:54:04 AM
5851 TULIKA	Joined	5/11/25, 7:56:29 AM
Dr. Nilesh Waghmare	Joined	5/11/25, 7:56:46 AM
5680 POONAM	Joined	5/11/25, 7:56:51 AM
5617 UDEETAA	Joined	5/11/25, 7:57:40 AM
5617 UDEETAA	Left	5/11/25, 8:26:26 AM



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5617 UDEETAA	Joined	5/11/25, 8:29:16 AM
5708 YASHASVI	Joined	5/11/25, 7:57:51 AM
5687 Shagun	Joined	5/11/25, 7:58:01 AM
5602 Avani	Joined	5/11/25, 7:58:23 AM
6040 RIKITA	Joined	5/11/25, 7:58:40 AM
5619 MUSKAN	Joined	5/11/25, 7:59:46 AM
5662 ARPIT	Joined	5/11/25, 8:00:21 AM
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5662 ARPIT	Joined	5/11/25, 8:23:48 AM
5662 ARPIT	Left	5/11/25, 8:50:02 AM
5662 ARPIT	Joined	5/11/25, 8:50:25 AM
5662 ARPIT	Left	5/11/25, 8:51:08 AM
5662 ARPIT	Joined	5/11/25, 8:54:38 AM
6036 Shreeja	Joined	5/11/25, 8:00:35 AM
5624 Adrija	Joined	5/11/25, 8:00:44 AM
5846 Ayush	Joined	5/11/25, 8:00:47 AM
5846 Ayush	Left	5/11/25, 9:02:52 AM
5468 krishna	Joined	5/11/25, 8:00:51 AM
5469 Anish	Joined	5/11/25, 8:01:00 AM
5469 Anish	Left	5/11/25, 9:22:58 AM
5469 Anish	Joined	5/11/25, 9:31:51 AM
5469 Anish	Left	5/11/25, 9:34:48 AM



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5618 KUMARI	Joined	5/11/25, 8:01:07 AM
5696 shivani	Joined	5/11/25, 8:01:08 AM
5828 Arpita	Joined	5/11/25, 8:01:15 AM
5481 Nishtha	Joined	5/11/25, 8:01:28 AM
5481 Nishtha	Left	5/11/25, 8:38:13 AM
5867 KOMAL	Joined	5/11/25, 8:01:29 AM
5654 Harshit	Joined	5/11/25, 8:02:10 AM
5861 Souptik	Joined	5/11/25, 8:02:29 AM
5611 vidhi	Joined	5/11/25, 8:03:26 AM
5962 Mahi	Joined	5/11/25, 8:03:28 AM
5608 Kirti	Joined	5/11/25, 8:03:34 AM
5608 Kirti	Left	5/11/25, 8:10:17 AM
5608 Kirti	Joined	5/11/25, 8:13:25 AM
5614 Sparsh	Joined	5/11/25, 8:03:44 AM
ISHWARI	Joined	5/11/25, 8:04:12 AM
6239 Priyesh	Joined	5/11/25, 8:04:13 AM
5944 SANIYA	Joined	5/11/25, 8:04:28 AM
5444 Afrina	Joined	5/11/25, 8:05:16 AM
5444 Afrina	Left	5/11/25, 9:38:37 AM
5857 Hemant	Joined	5/11/25, 8:05:31 AM
5626 Riya	Joined	5/11/25, 8:06:11 AM
5661 stuti	Joined	5/11/25, 8:06:46 AM



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5661 stuti	Left	5/11/25, 9:31:09 AM
5661 Stuti	Joined	5/11/25, 9:31:38 AM
5650 HARSH	Joined	5/11/25, 8:07:14 AM
5207 MANVI	Joined	5/11/25, 8:07:59 AM
Akshata Rai (Unverified)	Joined	5/11/25, 8:08:23 AM
5648 Vanshika	Joined	5/11/25, 8:10:48 AM
5648 Vanshika	Left	5/11/25, 8:20:40 AM
5228 Yash	Joined	5/11/25, 8:11:15 AM
Reet Saluja (Unverified)	Joined	5/11/25, 8:13:29 AM
Reet Saluja (Unverified)	Left	5/11/25, 8:22:30 AM
Reet Saluja (Unverified)	Joined	5/11/25, 8:22:53 AM
Reet Saluja (Unverified)	Left	5/11/25, 8:23:43 AM
Reet Saluja (Unverified)	Joined	5/11/25, 8:23:53 AM
5693 Darsh	Joined	5/11/25, 8:16:45 AM
4004 Devaansh	Joined	5/11/25, 8:17:03 AM
4004 Devaansh	Left	5/11/25, 8:22:07 AM
4004 Devaansh	Joined	5/11/25, 8:22:07 AM
5666 YASH	Joined	5/11/25, 8:17:33 AM
5666 YASH	Left	5/11/25, 8:39:35 AM
5711 VEDIKA	Joined	5/11/25, 8:30:38 AM
5461 AYUSH	Joined	5/11/25, 8:35:06 AM
5461 AYUSH	Left	5/11/25, 8:39:36 AM



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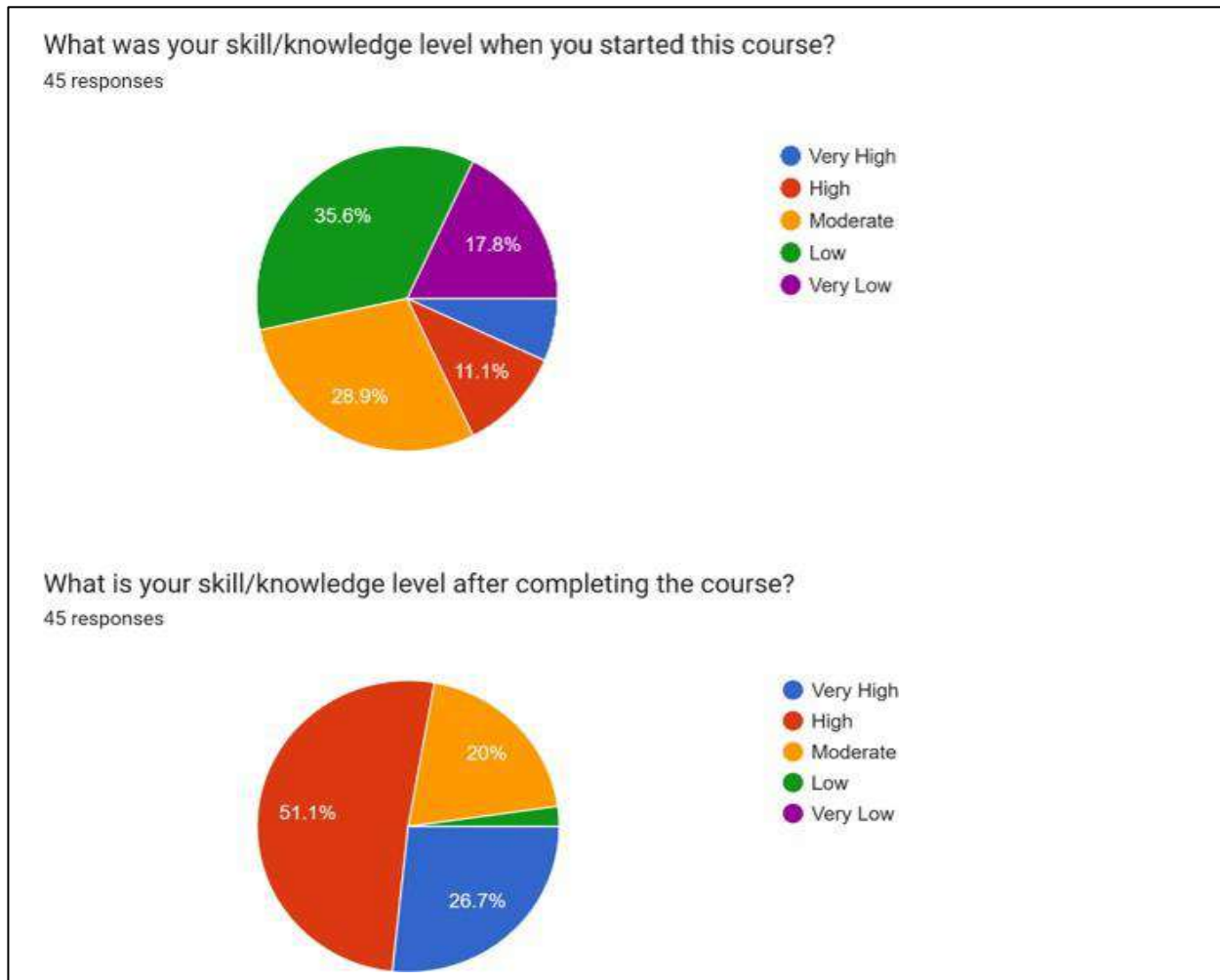
5461 AYUSH	Joined	5/11/25, 8:39:51 AM
5461 AYUSH	Left	5/11/25, 9:41:15 AM
6381 Srijan	Joined	5/11/25, 8:36:55 AM
6390 SOHAM	Joined	5/11/25, 8:38:05 AM
5854 Ritwik	Joined	5/11/25, 8:39:12 AM
5854 Ritwik	Left	5/11/25, 8:44:46 AM
5655 SIDHANTH	Joined	5/11/25, 8:40:31 AM
5655 SIDHANTH	Left	5/11/25, 8:59:29 AM
5635 POOJA	Joined	5/11/25, 8:41:36 AM
5672 KHUSH	Joined	5/11/25, 8:46:54 AM
5672 KHUSH	Left	5/11/25, 8:47:31 AM
8006 Harshita	Joined	5/11/25, 8:47:38 AM
5465 TANISHK	Joined	5/11/25, 8:55:14 AM
5623 Raaghav	Joined	5/11/25, 9:07:17 AM
5856 Nandni	Joined	5/11/25, 9:08:19 AM
5868 HEMANI	Joined	5/11/25, 9:25:35 AM



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Feedback Analysis:

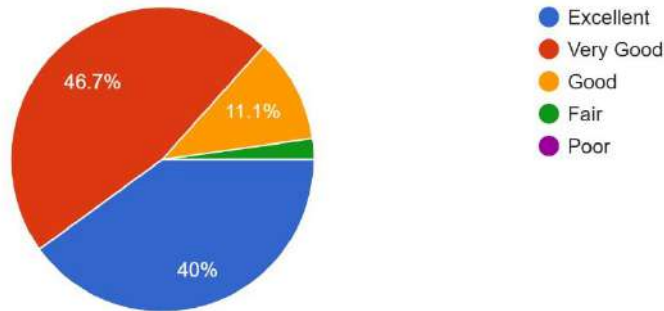


The course had a highly positive impact, with a remarkable shift as 77.8% of participants rated their skill level as high after completion, compared to only 11.1% at the start.



How effective was the instructor in delivering lectures or demonstrations?

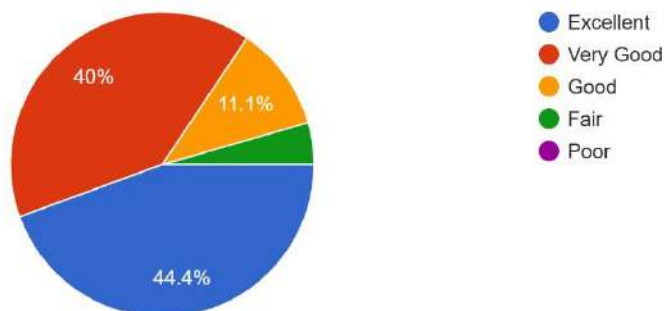
45 responses



The instructor received exceptional feedback with 86.7% of students rating it as very good/excellent, reflecting high satisfaction with their performance.

How clear and well-organized were the instructor's presentations?

45 responses



A majority of the participants 84.4% rated the instructor's presentations as either excellent or very good, indicating high clarity and organization.

Overall, the course received a very positive response, enhancing students' knowledge and understanding.



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The Following Link Comprises Attendance Sheet Records:

- Link : [Attendance sheet Records](#)

Certificate of the Course:





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Syllabus of the Course:



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UG/PG (Revised Curriculum under NEP w.e.f. June 2023)

Program	BA	BA (Hon)	B.Com	B.Com (Hon)	M.Com	MA – Eng	MA– Eco	MA– Psy
Tick	✓	✓	✓	✓	✓		✓	
Semester	1	2	3	4	5	6	7	8
Tick				✓		✓		

SPECIALIZATIONS

BA	Eco	Eng	Psy	Gen					
Tick	✓								
B.Com	Costing	Banking	Entrep	MKT	Fin & A/C	Mgt. A/C	HRM	Bus Analytics	Gen
Tick	✓	✓	✓	✓	✓	✓	✓	✓	✓

Name of Board of Studies	Department of Accountancy and Costing
Name of the Department	Placement Cell
Name of Head of Department	Dr. Nilesh Waghmare
Title of the Course	Online Certificate Course in Audit
Course Code	
Type of Course (New / Revised)	New
Nature of Course (Maj/Min/AEC/SEC/VEC/VSC)	SEC
Number of Credits	2
Name of the Faculty	Dr. Nilesh Waghmare
Date of Approval by BoS	13 th September, 2024
Date of Implementation	Academic Year: 2024-25
Course Outcomes: After the completion of the course, the student will be able to	
1. Identify and understand the audit framework and corporate governance practices.	
2. Learn the internal controls and internal audit systems	
3. Plan the audit and formulate the audit procedure.	
4. Devise and express audit opinion.	
5. Demonstrate employability and technology skills	

Details of Syllabus

Unit	Contents of the syllabus	Number of Lectures
1.	<u>Audit Framework and Regulation</u> 1.1 The concept of audit and other assurance engagements 1.2 External audits 1.3 Corporate governance 1.4 Professional ethics and ACCA's Code of Ethics and Conduct	4
2.	<u>Planning and Risk Assessment</u> 2.1 Obtaining, accepting and continuing audit engagements 2.2 Objective and general principles 2.3 Assessing audit risks 2.4 Understanding the entity and its environment	6



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	2.5 Fraud, laws and regulations 2.6 Audit planning and documentation	
3.	<u>Internal Control</u> 3.1 Internal control systems 3.2 The use and evaluation of internal control systems by auditors 3.3 Tests of control 3.4 Communication on internal control 3.5 Internal audit and governance and the differences between external audit and internal audit 3.6 The scope of the internal audit function, outsourcing and internal audit assignments	8
4.	<u>Audit Evidence</u> 4.1 Financial statement assertions and audit evidence 4.2 Audit procedures 4.3 Audit sampling and other means of testing 4.4. The audit of specific items 4.6 Computer-assisted audit techniques 4.6 The work of others 4.7 Not-for-profit organizations	8
5.	<u>Review and Reporting</u> 5.2 Subsequent events 5.2 Going concern 5.3 Written representations 5.4. Audit finalization and the final review 5.5 The Independent Auditor's Report	4
Total Number of Lectures		30
<p> Suggested Reference Books</p> <ul style="list-style-type: none"> ▪ Audit and Assurance (Study Text) Published by Kaplan ▪ Audit and Assurance (Exam Kit) Published by Kaplan ▪ Audit and Assurance (Study Text) published by BPP ▪ Audit and Assurance (Exam Kit) Published by Kaplan <p> Website: accaglobal.com</p>		
<p>Dr. Nilesh Waghmare, Head, Placement Cell</p>		



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Team Placement Cell:

- Dr. Tessy Thadathil, Officiating Principal
- Dr. Nilesh Waghmare, Head, The Placement Cell
- Mr. Nazir Syed, IT Network Administrator
- Mr. Nitin Bhise, IT Network Administrator

Student Co-ordinators:

- Aum Patnaik
- Avni Sant
- Riya Kharayat
- Shashank Pandey
- Devaansh Goswamy
- Vanshika Pathak
- Khare Swetha
- Mohak Vaya
- Saeerane