



**NATIONAL FINANCIAL REPORTING AUTHORITY**  
*Creating a Better Financial Reporting Ecosystem*  
In collaboration with



**ASSOCIATION OF CORPORATE ADVISERS & EXECUTIVES, KOLKATA**

**9.30 AM to  
6.00 PM**

**NFRA  
AUDIT WORKSHOP**  
Essential Habits of Effective Auditors

**Saturday  
21<sup>st</sup> February  
2026**

**Inaugural Session**

**10.00 AM - 10.45 AM**

The Evolving Landscape of  
Public Interest Entity (PIE) Company Audits



**Shri Nitin Gupta**  
Chairperson, NFRA



**Shri Sushil Kumar Jaiswal**  
Full Time Member, NFRA



**CA. Niraj Kr. Harodia**  
President, ACAE

**Technical Session 1 : 10.45 AM - 12.00 Noon**

Audit Strategy Documentation - What does it  
mean in real Life?

**CA. Nilanjan Paul**  
Audit Professional

**Technical Session 2 : 12.15 PM - 13.15 PM**

Primer on ROMM

**CA. Ajit Viswanath**  
Audit Professional

**Lunch Break : 13.15 PM - 14.00 PM**

**Special Address : 14.00 PM - 14.15 PM**

**Shri Sushil Kumar Jaiswal**  
Full Time Member, NFRA

**Technical Session 3 : 14.15 PM - 15.15 PM**

Audit Sampling: Statistical Tables & Global Best Practices

**CA. Vidhyadhar Kulkarni**  
NFRA

**CMA Anjan Ganguly**  
NFRA

**Technical Session 4 : 15.30 PM - 16.30 PM**

Concluding Audit : Evaluation of Audit Results  
& Summary of Audit Differences (SUM)

**CA. Arun Kumar**  
NFRA

**Session 5 : Panel Discussion : 16.30 PM - 17.30 PM**

Going concern, ECL and Revenue over a period of time

**Panelists**



**CA. Manoj Fadnis**  
Past President -ICAI



**CA. P R Ramesh**  
Former Chairman - Deloitte India  
and Independent Director



**CA. Veni Thapar**  
Independent Director

**Moderator**



**CA. Vivek Newatia**  
Joint Secretary-ACAE

**Venue: Hotel Hindusthan International, Kolkata**  
**No Participation charges**

**Register Here : <https://url-shortener.me/CJ92>**

**17:45 PM - 18:00 PM**

Concluding Remarks & Vote of Thanks  
**Shri Shyam Tonk**  
NFRA