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Acknowledgement for internship report accounting system pdf format

Chapter 2 How to use this template

2.1. Text style

In this template, every text must be defined with text styles given in the following table:

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ACKNOWLEDGEMENT for the internship report

ACKNOWLEDGEMENT

This report has been prepared for the internship that has been done in the Ratna Bangla Bank, Single Dealer and Collaborator in order to study the practical aspect of the course and implementation of the theory in the real world with the purpose of fulfilling the requirements of the course of B.Com (Bachelor of Commerce) Intermediate.

The aim of this internship is to be familiar to the practical aspect and use of theoretical knowledge and clarify the career goal, so I have successfully completed the internship and compiled this report as the summary and the conclusion that have drawn from the internship experience.

I would like to express my sincere gratitude to my internship coordinator who has given me valuable time and gave me the chance to learn something despite having their busy schedule and Mr. Sanjay Lama for his great guidance for the internship. I am also thankful to Mr. Dinesh, L. Rajendran, Jyoti, Head of Central Office and other staff member for their co-operation support, and also providing with an opportunity for me to have a practical experience in this organization.

Lastly, I would like to thank Mr. Dinesh, L. Rajendran of Ratna Bangla Bank for providing this opportunity to work in Ratna Bangla Bank and Mr. Dinesh, L. Rajendran who helped me to clear the case opportunities to learn the real world situation. I am also grateful to all member of Ratna Bangla Bank for providing several documents, papers, data, figures and services as well as during their experience with me and teaching me different techniques to build the computer network for to operate effectively and efficiently. Thus, the time in Ratna Bangla Bank very precious and supportive to my career through which I have gained valuable knowledge that will help achieve my future career.

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ACKNOWLEDGEMENTS

I cannot express enough thanks to my committee for their continued support and encouragement: Dr. John Doe, my committee chair; Dr. Virginia Lando; Dr. Samuel Cartwright; and Dr. Michael Sherman. I offer my sincere appreciation for the learning opportunities provided by my committee.

My completion of this project could not have been accomplished without the support of my classmates, Sally, Robert, Gene, and Albert; and my children. To Jackie, Thomas, and Mary – thank you for allowing me time away from you to research and write. You deserve a trip to Disney! Thanks to my parents as well, Mr. and Mrs. Lawrence Smith. The countless times you kept the children during our hectic schedules will not be forgotten.

Finally, to my caring, loving, and supportive wife, Margaret: my deepest gratitude. Your encouragement when the times got tough are much appreciated and duly noted. It was a great comfort and relief to know that you were willing to provide management of our household activities while I completed my work. My heartfelt thanks.

Internship Acknowledgment Report

I am very appreciative to Mr. Frank Campbell, my supervisor at Allander, from giving me very sincere valuable instructions and put me in contact with experts in the field like Mr. Marco Jansen, president and CEO at SIT/Innovation, who gave me extensive guidance regarding many practical issues. I also would like to express my gratitude to Dr. K. G. Koushantha for his permission to use my academic supervisor and more especially for his enthusiastic encouragements and previous instructions during my internship period. He gave me sincere feedback on my research and helped to organize an interesting presentation in which I could present my ideas and achievements to other professors and researchers of the faculty.

Throughout the internship, I have also learnt many things about the Dutch culture whose benefits are far beyond what I could learn in a normal project. In short, I would like to thank Allander and University of Twente, Internship Office for introducing me to this great opportunity in which I have developed myself both academically, professionally and socially.

ACKNOWLEDGEMENT

It is with a sense of gratitude, I acknowledge the efforts of entire hosts of well wishers who have in some way or other contributed in their own special ways to the success and completion of this summer internship project.

First of all, I express my sage sense of gratitude and indebtedness to our Dean, **Prof. A. Tripathy of "Vinod Gupta School Of Management, IIT Kharagpur"**, from the bottom of my heart, for his immense support and faith.

I would also like to thank my project guide at VGSOM **Prof. Kalyan Kumar Guin** who has been very helpful in the completion of this project.

I sincerely express my thanks to our lecturers for their valuable guidance and intellectual suggestions.

Also, I also express my sincere thankfulness to my project mentor **Mr. Atul Hemani** and my project guide **Mr. Saniket Mangrulkar** for their kind advice, suggestions and constant help in a lot of various ways during project course.

Further I express my gratitude to **Mr. Devarshi Buch, Mr. Amit Abhyankar, Mr. Nitin Purohit, Mr. Avinash Pitale** and **Mr. Nitin Aravindakshan** who were kind enough to give an opportunity to work under their immense expertise. I sincerely thank to all of them for their valuable suggestions, motivation and encouragement. I express my thanks to the entire team **Omnitech Infossolutions**, for their support and encouragement in bringing out this project report.

To gain practical knowledge and experience on how H. The proposal letter contains technical and financial proposal for carrying out the subject of audit. 50. It is worth to mention that, I had great opportunity to be a part of audit of the company at the end of the year. The team consisted of two people including me. I was mainly handling cheque register book where I kept record of each cheque received from client. The information was obtained from various corresponding files of the firm. Develop Efficient And Effective Audit Plan Program 6. The second part of the report contains of organization's profile of H.L SHAH & ASSOCIATES. OUR TEAM CA H. The auditor evaluates whether the information presented is logical and reasonable. I would like to show my gratitude towards some of my friends who gave their selfless effort to conduct the study. ICAI has suggested and provided the firm with different subject regarding auditing. In the internship program I was engaged in a host firm named H. The company should update or add more features in that software and appoint a professional operator so that it might save time, money, labor and execute an impact for the long run. 44. H.L SHAH & ASSOCIATES- as my first experience to professional world. In the fourth part the client's audit procedure & I have introduced my learning in the sixth part. P a g e | 9 literature review of the audit procedure in India and in the sub-division of third part about the audit procedures followed by H.L SHAH & ASSOCIATES in details. So the firm could increase their workforce and share the work together. 49. If it is success, user will be navigated to the "Registration successful" screen. EX-CLIENTS OR CLIENTS FROM LAST YEAR Three letters are exchanged between the H.L SHAH & ASSOCIATES and client: Willingness letter for reappointment: In this letter H.L SHAH & ASSOCIATES wants to audit this year. He has quality experience in accounts, audit of all kinds and consultancy of various nature. I have worked in this report followed by the knowledge that I have gained from working, trainings and my personal experiences. 5 Conversion of Financial Statements from foreign currency into INR and vice-versa. P a g e | 7 ST. Following stages are followed by both H.L SHAH & ASSOCIATES and client: STAGE - 1: Client requires for technical and financial proposal from the H.L SHAH & ASSOCIATES Client generally gives circular with the newspaper or directly wants proposal for audit from the audit firm. P a g e | 12 ONLINE REGISTRATION OF PAN IN INCOME TAX E-FILING PORTAL 47 ONLINE CHECKING OF MASTER DATA UNDER COMPANIES ACT THROUGH WEBSITE. I also learned about the audit procedures of chartered accountant firm and how the engagement is done in case of an annual audit. The firm represents a combination of specialized skills, which are geared to offers sound financial advice and personalized proactive services. 4. & PREPARED THE FINANCIAL STATEMENTS OF THAT COMMERCIAL BUILDING.SO FINALLY I MADE THE FINANCIAL STATEMENT ON THE EXCEL SHEET AND ATTACHED IT IN THE APPENDIX CHAPTER AT THE END OF THIS REPORT. For Non-Resident Indian, Mobile PIN is exempted. From my little knowledge what I have some recommendations as follows: H. I wish his every success in life. I choose this moment to acknowledge his/her contribution gratefully. 108 BCP VTH SEM St. Xavier's College of Management & Technology 5. P a g e | 50 The user receives a confirmation e-mail with an activation link to the registered Email ID. Mr. CA Subham Kumar (CA-Practice) also shared his practical experience with us and gave me some techniques of this process. It is another fact that before starting the audit procedure there presents a series of more procedures. Engagement Procedures Before discussing the Audit Procedures followed by H.L SHAH & ASSOCIATES, I will try to focus on the engagement procedures through which H.L SHAH & ASSOCIATES is engaged/ recruited by the client to perform the audit. - A Case Study on H.L SHAH & ASSOCIATES" is an outcome of BCP internship program. P a g e | 51 Charges; and to access signatory details, click on 'View Signatory Details' on the left hand side of this page. P a g e | 4 This task has also given me the opportunity to explore the activities of audit firms. I have learned how an audit is conducted. 8 Supervision of the accounting transactions to ensure compliance with best accounting practices. 8. 9 Finalization of Accounts on monthly, quarterly, half-yearly & annual basis. Our commitment We are committed to provide consistent, customized and workable solutions to our clients and strive to support our services with the highest level of professionalism, efficiency and technology. Conduct Audit Testing 7. On success, the user account is activated and the database is updated. This manual method is time consuming and laborious. Gather & Evaluate Initial Information 3. 4 Translation of foreign currency transactions into INR and accounting thereof. 26. The client firm mentions here the key areas of the audit in the form of 35. Different task that I performed during my internship 1. Software used during internship: 1. P a g e | 15 chartered accountancy firm. In addition I had to make a notification 56. Discussing with engagement partner, audit manager, audit staff and articulated student. 10. . Insurance commission. By upgrading and using software might fruitful for the firm. To face much more complex and challenging business world in the challenging business areas, practical knowledge is essential to expand our theoretical base. P a g e | 45 Overview of TDS Tax deducted at source (TDS) is a tax that is deducted from income that a company in India pays to a recipient or supplier if the income amount exceeds a specific statutory limit in a financial year. My sincere gratitude goes to Mr. Deepak Kumar, Manager, H.L SHAH AND ASSOCIATES, for reviewing the whole report so carefully and for giving me valuable advices and suggestions to complete the whole thing in a right manner. P a g e | 19 Firm's Profile Profile of the firm Background Our commitment Vision Registration of Firm Our team Profile of CA Pravinnd Kumar Singh 20. It can request to increase audit fee or change some other conditions. He has vast experience in accounts, audit, project finance, management consultancy, consultancy of direct and indirect taxes and expert opinion on various matters and handling corporate affairs in different areas. I am pleased to state that he has worked hard in preparing this report and he has been able to present a good picture of the concerned organization. Shah & Associates, a prominent chartered accountancy firm in Patna. OBJECTIVES OF THE STUDY To have an overall idea about the audit procedures of H. Shah & Associates is a professionally managed. H.L SHAH & ASSOCIATES estimates its personnel costs after considering the mandates to be utilized and using the minimum hourly rate of fees as prescribed by The Institute of Chartered Accountants of India (ICAI). Examples of recipients and 46. 27. CIN/LLPIN of the Company/LLP with Company/LLP Name shall be displayed on the screen. Select your company/LLP by clicking the "Select" button. I am giving a small overview on the audit of GAGAN CO-OPERATIVE HOUSE CONSTRUCTION SOCIETY LTD. 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P a g e | 40 Gather & Evaluate Initial Information After our audit team got engaged in Commercial building audit project, we have collected some basic information of the shops inside in the Gagan Co-operatives. P a g e | 37 Audit Procedures There are seven steps involved in the procedures that come one after another. There is customized accounting software in the firm which is not beneficial. Online checking of master data under companies act through website Step by step process : To access Master Company/LLP Data click "View Company/LLP Master Data" link; to view Index of Charges, click "View Index of 51. In the third part I have tried to discuss about 9. 47. P a g e | 23 CA PRAVINND KUMAR SINGH is Associate Chartered Accountant, Commerce Graduate and DISA (ICAI) and is a member of Institute of Chartered Accountants of India since Feb, 2008. 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Useful facilities and faced some obstacles during my study. Review and opinion. P a g e | 26 9 Application & implementation of suitable internal control systems & procedures as per the requirement of the organization. The audit process may vary depending upon the nature of the engagement, its objectives, and type of audit. Rent. 29. I have availed many facilities and faced some obstacles during my study. Review and opinion. P a g e | 26 9 Application & implementation of suitable internal control systems & procedures as per the requirement of the organization. The audit process may vary depending upon the nature of the engagement, its objectives, and type of audit. assurance desired. Before starting the audit work, some letters are exchanged between H.L. SHAH & ASSOCIATES and clients. Assess Account Specific Risk 5. b) As an independent audit firm the information of the case study is not adequate for this study. From my point of view I think the company should more efficiently use the customize software that they have. 24. 6 Financial reporting on monthly, quarterly, half- yearly & annual financial statements including performance analysis (variance in budget & actual) & forecasting. METHODOLOGY OF COLLECTION OF INFORMATION In order to prepare the assigned project paper I have collected necessary information from two types of source as follows: 1) Primary sources information. Pravind Kumar Singh Lecturer Chartered Accountant St. Xavier's College of Management & Technology AKU University 6. I have learnt many things throughout my internship period. P a g e | 54 LEARNING PART Introduction In four weeks of internship I was assigned as the audit learner, from the firm H.L. SHAH & ASSOCIATES Chartered Accountants for the audit of: GAGAN CO-OPERATIVE HOUSE CONSTRUCTION SOCIETY LTD to complete my internship program as an audit staff. Specific Responsibilities of the Job Basically, I had to verify calculations, maintained cheque book register and prepared cheques for payment. L. These limitations are as follows: a) Scheduled time span was not sufficient to cover all information. The entity must deposit the amount owed for withholding at any of the designated branches of banks that are authorized to collect taxes on behalf of the government of India. The things that I have learned at H.L. SHAH & ASSOCIATES Chartered Accountants are: Meaning of responsibility Responsibility to the profession Necessity of commitment Auditing and Reporting responsibilities 55. P a g e | 59 Recommendations Working at H. Finally, I thank my college. 7. P a g e | 31 This section provides detailed guidance on the use of the documentation, including the way in which the forms should be completed for the preparation of a well-documented audit file. The audit procedures to be followed on an engagement are indicated in the audit program. Click on "SUBMIT". Controlling and recording Planning Controlling & recording Collection of evidence Review date and opinion. As a part of my BCP Program, the four weeks internship program gave me the opportunity to have a practical knowledge on auditing procedure. This practical orientation is necessary for the development and preparation of a person before entering into the corporate world. I thank her for being a constant source of inspiration. Click the Submit button in case CIN is entered. Shah & Associates have a very few employee at account management department whereas the work pressure is high. STAGE - 2: The technical and financial proposal is sent by H.L. SHAH & ASSOCIATES to the client After reviewing the client letter or paper's circular, audit firm drafts a proposal letter to the client. The Team consists of distinguished Chartered Accountants, corporate financial advisors and tax consultants. I will strive to use gained skills and knowledge in the best possible way, and I will continue to work on their improvement, in order to attain desired career objectives. P a g e | 38 CLIENT'S AUDIT PROCEDURE 39. P a g e | 43 SOME OTHER WORK TDS return preparation. Controlling and recording. As a result, the quality of audit work cannot be ensured all the time. The work papers indicate what has been done on the audit. 7 Liaison with auditors for finalization of accounts. But if all these problems can be removed, H.L. SHAH & ASSOCIATES will be able to maintain its present status and improve its position to the client. His internship placement was at H.L. SHAH & ASSOCIATES Chartered Accountant Firm. P a g e | 17 e) Audit administration of the firm, which is followed by the organization for performing any audit. P a g e | 18 2. CA Pravind sir, taught me to work with rules and regulations, where I have gained the understanding on how to reach a mutual understanding between different people while working together. Online registration of PAN in income tax e-filing portal Online checking of master data under companies act through website. PRAVIND KUMAR SINGH is providing a Cost- Effective Alternative for book-keeping and accounting needs of our valuable clients. Steps are as follows: 1. This is a statutory requirement for the ITD. In the preparation of a well-documented audit file. The audit procedures to be followed on an engagement are indicated in the audit program. Click on "SUBMIT". Controlling and recording Planning Controlling & recording Collection of evidence Review date and opinion. As a part of my BCP Program, the four weeks internship program gave me the opportunity to meet so many wonderful people and professionals who led me though this internship period. Mala Upadhayay CA. Audit process It is a sequential order of steps followed by the auditor in the examination of client records. LIMITATIONS OF THE STUDY The study is conducted with an objective to make a thorough study of external audit procedure. Then, I practically involved in work with the auditor's team. d) As the internship was the first practical experience, it was not possible for me to know all and everything of audit procedure. First few days I do not have to do anything except observing them and I was asked to learn by communicating and staying with them. 38. 3. This really helped me significantly to enhance my practical knowledge. The report contains a working procedure of Chartered Accountants. Our audit team considered these standards in formulating an opinion taking into accounts the errors, irregularities and efficiency of this Commercial building. P a g e | 28 AUDIT PROCEDURE IN INDIA General Definition of audit process and procedure Auditing is a significant part of the company's compliance efforts. P a g e | 32 LITERATURE REVIEW Audit procedures followed by H.L. SHAH & ASSOCIATES Enginment Procedures New clients Ex-clients or clients from last year Audit Procedures 33. Planning. Engagement with existing client Directly appointed by the client. 18. Winnings from the lottery. STAGE - 4: A letter is sent by H.L. SHAH & ASSOCIATES to the client confirming to work with the client - Confirmation Letter After receiving the acceptance letter from the client, H.L. SHAH & ASSOCIATES provides confirmation letter describing the firm's willingness to work with the client. Audits also will enable to appropriately target and measure the effectiveness of its educational efforts, ensure that appropriate corrective actions have been taken and quickly identify problems in the claim development and submission process which give rise to civil or criminal exposure. It is my radiant sentiment to place on record my best regards, deepest sense of gratitude to Mr./Ms. [Name Surname]. [Position in the Company], Mr./Ms. [Name Surname]. [Position in the Company] and Mr./Ms. [Name Surname]. [Position in the Company] for their careful and precious guidance which were extremely valuable for my study both theoretically and practically. P a g e | 36 organization's internal control system in administering the matter of audit. P a g e | 1 Internship Report On "Audit procedures of a GAGAN CO-OPERATIVE HOUSE CONSTRUCTION SOCIETY LTD." Firm A Study on "H.L. SHAH & ASSOCIATES". 2. The internship program has provided me the opportunity to work with the employees of H.L. SHAH & ASSOCIATES which gave me valuable insights about the life in an organization, engaged H.L. SHAH & ASSOCIATES in conducting an audit and to expressing an opinion as to whether the financial statements are prepared and presented fairly in accordance with Generally Accepted Accounting Principles (GAAP). SHAH is Fellow Chartered Accountant, Commerce Graduate, Law Graduate, Fellow of Insurance Institute, & DISA (ICAI) is a member of the Institute of Chartered Accountants of India (ICAI) since Feb, 1988. H.L. SHAH & ASSOCIATES accepts this appointment. In this way H.L. SHAH & ASSOCIATES has enriched its professional base for serving the clients interest in best manner. In part eight, I have drawn an overall conclusion. As I have an intention to become a chartered accountant, I was forwarded to H. Properly executed, audits will enable to identify conduct which may violate the federal and state laws or detect weaknesses in the claim development and submission process. MS-excel 45. 50 CHAPTER -6 LEARNING PART INTRODUCTION 54 NATURE OF THE JOB 55 SPECIFIC RESPONSIBILITIES OF THE JOB 56 CRITICAL OBSERVATION 56 CHAPTER -7 RECOMMENDATIONS 60 CHAPTER -8 CONCLUSIONS 61 CHAPTER -9 APPENDIX 63 CHAPTER -10 REFERENCES 66 13. Bearing in mind previous I am using this opportunity to express my deepest gratitude and special thanks to the MD of [Company name] who in spite of being extraordinarily busy with her/his duties, took time out to hear, guide and keep me on the correct path and allowing me to carry out my project at their esteemed organization and extending during the training. Shah & Associates Date of Registration: February 1988 Address: F - 57, Dreams Mall, LBS Marg, Bhandup(west), Mumbai - 400 078. In these four weeks internship program, I was allocated in the Gagan apartment as an Audit staffs. P a g e | 27 LITERATURE REVIEW AUDIT PROCEDURE IN INDIA General Definition of audit process and procedure Audit process and procedures in India 28. I have also collected secondary information like annual audit report, management audit report, accounting system & audit working papers. To take printout of the same, click on 'Print' button given on the page. It was a great pleasure for me to have the chance to work on the firm which remains good position in Patna. Online registration of Pan in Income tax e-filing portal Registration process Type in the URL of e-Filing application () Click on the 'Register Yourself' tab and select 'Individual' against the radio button found under 'Individual/HUF'. P a g e | 64 BALANCE SHEET OF GAGAN CO-OPERATIVE HOUSE CONSTRUCTION SOCIETY LTD. Respected Madam, It is a pleasure to be able to handover the report of my internship program to you on "Audit procedure in GAGAN CO-OPERATIVE HOUSE CONSTRUCTION SOCIETY LTD." : A case study on H.L. SHAH & ASSOCIATES". The process includes understanding the particular client's environment, conducting the auditing procedures and tests, appraising the audit results, and communicating the results to interested parties. SHAH & ASSOCIATES performs an audit and how audit work is 16. P a g e | 65 REFERENCES 66. The first part of the report consist a study background of the project. Collection of evidence. 17. I convey my deepest appreciations to my honorable supervisor Professor Mala Upadhayay for her continuous guidance and whole- hearted supervision and supporting me in preparing this internship report. P a g e | 22 Vision To accomplish the assignment through the experience of firm's partners & professional staff and also to arrange specific technical expertise from our associates of various streams of professions. P a g e | 57 that software rather than keeping record of transaction manually. To gather the practical knowledge, we were forwarded different organization after completing BCP program. P a g e | 25 like counting transaction processing including accounts receivable, accounts payable, payroll processing, expenses, bank reconciliation, assets accounting, leases and credit appraisal. Maintenance of accounts/ book keeping. Interest and dividends. P a g e | 56 report every day according to the cheques drawing date. On clicking the same, the required data shall be displayed in a tabular form. Those associated with the firm have regular interaction with industry and other professionals which enables the firm to keep pace with contemporary developments and to meet the needs of its clients. Companies submit a TDS certificate to each supplier on a monthly or yearly basis. 52. P a g e | 41 Cash may not exist. Review confirmation replies Test accounts where there is no confirmation ACCOUNT RECEIVABLE Risks The accounts receivable listing or individual balances may be inaccurate Accounts receivable may not be collectible Sales transactions may be processed in the wrong period Steps Agree a detailed listing of accounts receivable to the summary Review confirmation replies Test accounts where there is no confirmation INVENTORY Risks Inventory items may not exist Inventory carrying values may not be realizable Steps Observe physical inventory Examine receiving and issuing activity Test obsolete, slow-moving, scrapped or damaged listing 42. P a g e | 44 SOME OTHER WORK I have tried my best to enhance my abilities and apply the knowledge that I gained during the studies. P a g e | 39 CLIENT'S AUDIT PROCEDURE In the course of my Internship period I was assigned as an audit staff for performing the audit of GAGAN CO-OPERATIVE HOUSE CONSTRUCTION SOCIETY LTD. I, therefore, convey my thanks to you for your kind cooperation, supervision and advice in conducting and preparing this report. Client sends appointment letter. I perceive as this opportunity as a big milestone in my career development. So all the partners and the article students of H.L. SHAH & ASSOCIATES must be conscious about this matter. P a g e | 13 STUDY BACKGROUND Introduction Origin of the Report Objectives of the study Scope of study Methodology of collection of information Limitations of the study 14. 2 Transactions Management (IT-enabled processing of financial transactions) 25. P a g e | 30 2. P a g e | 52 NOTE:-I attached one master data of a company that I did during my internship period. c) Nature and importance of it has depicted in this study. Acknowledgement sample for Internship report The internship opportunity I had with [Name of the Company] was a great chance for learning and professional development. The entity must also submit the TDS returns, which contain details about the payments and the challan for the tax deposited to the Income Tax Department (ITD). Audit procedures of RWI. Identify Firm's Overall Goal GAGAN CO-OPERATIVE HOUSE CONSTRUCTION SOCIETY LTD. 19. For four weeks period. Such programs facilitate us to apply our understanding of the theoretical knowledge in the practical field. The types of income that are subject to TDS include: Salary. Followed by this in the next sections I have tried my best to include my recommendations from my point of view to carry out audit engagement in H.L. SHAH & ASSOCIATES and to minimize such problems. Therefore, I consider myself as a very lucky individual as I was provided with an opportunity to be a part of it. In order to activate the account, the user should click on the Activation link and enter the Mobile PIN. Major parts of scope are point out below: a) Background of the host organization and also their position. The procedures followed by the H.L. SHAH & ASSOCIATES are basically inspired by the approaches suggested by ICAI in Audit Practice Manual. 30. Take the print out of the same. Online registration of PAN in income tax e-filing portal 4. Online checking of master data under companies act through website. But as I stated above, in some cases the auditors of H.L. SHAH & ASSOCIATES violates some audit standards and not carry out their audit tasks properly. Secondary sources information 1. TDS must also be deducted from payments issued to third parties by both corporate and non-corporate entities. I would like to convey my utmost appreciation to CA Pravind Kumar Singh for his sincere guidance and supervision. This study gave me an opportunity to observe and perform real world knowledge about the audit procedure, which is followed by the 15. Audit Process Planning In order to assist in a disciplined approach to planning and to ensure compliance with Indian Standards on Auditing (ISA), the APM provides documentation enabling a record of planning to be kept, demonstrating the approach adopted for each audit and the reasons for that approach. Critical Observation The Working environment is very friendly and employees/staff are ready to help all the time. We are processing day-to-day accounting transactions and handling reporting needs (MIS) of all types and sizes of business organization by our trained professionals, having expert knowledge of various laws & computer applications. SAP & other software, giving us the edge to handle complex & challenging job thus ensuring the highest degree of standard in providing these kind of services & it includes:- 1 Assistance in maintenance of necessary books of accounts of the company. STAGE - 3: Acceptance by the client on the basis of proposal of H.L. SHAH & ASSOCIATES - A letter of contract After receiving proposal letters from various audit firms, client then selects the one which is favorable to them, and it appoints the audit firm for audit purpose. P a g e | 66 REFERENCES Audit Manual, ACNABIN & Co., Chartered Accountants. CA BINAY KUMAR is Associate Chartered Accountant, Master in Commerce and is a member of Institute of Chartered Accountants of India since June, 2010. 40. Primary sources information 1. At the first week my primary work was to learn how to operate an ms-excel customize software which is used for maintaining company account. Origin of the Report The internship program is mandatory requirement for the student who are graduating from the BCP program under the faculty of Commerce of Aryabhata Knowledge University. System shall display the required data. P a g e | 3 Letter of Transmittal OCTOBER 15, 2016 Ms. Mala Upadhayay Lecturer St. Xavier's College of Management & Technology AKU University Subject: Submission of Internship report. In case of direct offer they request to the audit firm to submit a quotation for the cost of conducting audit of the client. P a g e | 29 Auditing procedure It is auditor technique in gathering auditing evidence to substantiate the reliability of the accounting records. At that time my responsibility was to find out the total account receivable of the year 2011 and 2012 with detail break up. Risks Area CASH Risks Cash transactions may not be recorded accurately 41. Companies must also submit an annual return to the government for each recipient or supplier for the financial year. P a g e | 47 For electronic TDS, companies must generate the Form 26Q for each financial quarter. Enter the Company/LP Name or CIN/LLPIN of the Company/LLP. To be part of the team it is responsible for maintaining an efficient and accurate Accounting function. XAVIER'S COLLEGE OF MANAGEMENT AND TECHNOLOGY and Office of Career Services for giving me the opportunity of self-development through practical experience. Audit process suggested by Audit Practice Manual (APM) may be summarized as follows. I express my deepest thanks to [Name Surname], [Position in the Company] for taking part in useful decision & giving necessary advices and guidance and arranged all facilities to make life easier. Assess General Risks 4. However, it is crucial that the programs are tailored to meet particular circumstances of the client. In order to have an idea and gain experiences, we, the students of Faculty of Commerce, St. Xavier's College of Management & Technology have to undertake four weeks internship program at any organization. P a g e | 33 Audit procedures followed by H.L. SHAH & ASSOCIATES The primary goal of H.L. SHAH & ASSOCIATES at the time of involving in any audit engagement is to provide the opinion on Financial Statements in accordance with Indian Standards on Auditing (ISA) as well as International Standards on Auditing (ISA). 62. Form 16 is the TDS certificate which an individual submits and Form 26Q is the TDS certificate which a company submits to the tax authorities. Hope to continue cooperation with all of you in the future. Sincerely, Name Surname Place: Date: 1. Audit Procedure describes the step by step instructions of a financial statement audit. The firm also mentions that as it is an estimate, the cost may vary with variation in number of mandates estimated to be utilized for the job. Secondly, to increase the rate of work efficiency they need faster computer with user friendly operating system. www.hlshahfca.com Bangladesh Accounting Standards(BAS) www.icaai.org/ www.google.com 32. P a g e | 21 Background H. I appreciate you will assess my report considering the limitations of the study. P a g e | 11 OUR COMMITMENT 22 VISION 22 REGISTRATION OF FIRM 22 OUR TEAM 22 PROFILE OF CA PRAVIND KUMAR SINGH 24 CHAPTER -3: LITERATURE REVIEW 3.1 AUDIT PROCEDURE IN INDIA GENERAL DEFINITION OF AUDIT PROCESS AND PROCEDURE 28 AUDIT PROCESS AND PROCEDURES IN INDIA 29 3.2 AUDIT PROCEDURES FOLLOWED BY H.L. SHAH & ASSOCIATES ENGAGEMENT PROCEDURES 33 NEW CLIENTS 34 EX-CLIENTS OR CLIENTS FROM LAST YEAR 36 AUDIT PROCEDURES 37 CHAPTER -4 CLIENT'S AUDIT PROCEDURE 39 CHAPTER -5 SOME OTHER WORK TDS RETURN PREPARATION. Shah & Associates was established in Feb 1988. 23. P a g e | 49 2. This procedure is sufficient for H.L. SHAH & ASSOCIATES. The registration details page should be displayed. The data and findings presented in the report seem to be authentic. Fax: 022-2166 3065 Phones: 09820952337 E-mail: hlshah.fca@gmail.com Web: www.hlshahfca.com Patna Office: 401, A Block, Gagan Apartment, Exhibition Road, Patna 800011 21. Shah & Associates. Shah & Associates, Corporate Office was a great experience for me. I have completed the whole program with great passion. P a g e | 48 The user will be directed to the registration page and the user will fill the following fields for further validation. 64. P a g e | 5 Letter of Approval This is to certify that Ravi Kumar, a student of AKU University of St. Xavier's College of Management & Technology has completed the internship report titled " Audit Procedure in GAGAN CO-OPERATIVE HOUSE CONSTRUCTION SOCIETY LTD." : A Case Study on H.L. SHAH & ASSOCIATES", under my supervision. It is a leading chartered accountancy firm rendering comprehensive professional services which include audit, management consultancy, tax consultancy, accounting services, manpower management, H. P a g e | 2 CS MALA UPADHAYAY Professor Faculty of Commerce Department St. Xavier's College of Management & Technology Prepared By: Ravi Kumar B.com (professional) (Major in Accounting) Department of Commerce Date of Submission: 15 October 2016 Prepared Under the Supervision of 3. During my internship program most importantly I realized how to work under the pressure of responsibilities maintaining chain of commands and working in a team. I have collected primary information by working with two audit team. From the technical and financial proposal of the H.L. SHAH & ASSOCIATES the client company understands the nature of the audit (such as independent, external) to assess the 36. 4. b) Audit procedure, which is followed by the organization for performing any audit. 65. In case CIN/LLPIN is not available Press the "Search" button after entering the first few characters in Company/LLP Name field. SCOPE OF STUDY I have been assigned in H.L. Fees from professional and technical services. P a g e | 58 Recommendations 59. He has quality experience in accounts, audit of all kinds and consultancy of various nature. P a g e | 53 LEARNING PART Introduction Nature of the Job Specific Responsibilities of the Job Critical Observation 54. In the Appendix chapter at the end of this report. To identify about how to accumulate and process evidences to make an audit report. P a g e | 63 PROFIT AND LOSS ACCOUNT OF GAGAN CO-OPERATIVE HOUSE CONSTRUCTION SOCIETY LTD. Moreover, H.L. SHAH & ASSOCIATES has software to maintain their total accounting system while company is not relying on 57. The assignment was how a chartered accountancy firm performs an audit and also to gain a knowledge and practical experience on how audit work is performed in corporations, companies and non-profit making organizations. P a g e | 16 performed in corporations, companies and non-profit making organizations. SHAH & ASSOCIATES that gave me tremendous scope to familiarize with the audit procedure of the organization. P a g e | 8 Executive Summary This report titled "Audit of GAGAN CO-OPERATIVE HOUSE CONSTRUCTION SOCIETY LTD. Registration of Firm H. List of companies/LLPs would appear. H.L. SHAH & ASSOCIATES was being engaged to audit the apartment for a period of four weeks. P a g e | 60 CONCLUSION 61. There is a good chain of command always followed. c) To some extend the exact audit procedure is not followed due to time and other constraints. P a g e | 35 attachment. 58. Payments to contractors and subcontractors. P a g e | 42 ACCOUNTS PAYABLE Risks The accounts payable listing may not be accurate There may be unrecorded accounts payable balances Accounts payable transactions may be processed in the wrong period Steps Agree detailed accounts payable listing to summary Test for unrecorded liabilities NOTE: - AFTER COLLECTING ALL THE INFORMATION WE DID THE AUDIT OF GAGAN CO-OPERATIVE HOUSE CONSTRUCTION SOCIETY LTD. 34. P a g e | 34 H.L. SHAH & ASSOCIATES faces three kinds of situations in engagement process: Engagement with new client. Audit process and procedures in India The audit firm India are regulated and guided by the Institute of Chartered Accountants of India. 2) Secondary sources information. P a g e | 24 Profile of CA Pravind Kumar Singh CA. P a g e | 14 INTRODUCTION In today's world academic education is not adequate to enable a student to compete with confidence and reach his/her goal without having experience with the outside world. H.L. SHAH & ASSOCIATES also seek to provide auditing and management consultancy services that are innovative, efficient and most importantly responsive to the client's needs. APM provides some checklists which can be used to review the overall performance of the client. The certificate includes the payments, as well as information about the company and supplier. d) Audit methodology of the firm, which is followed by the organization for performing any audit. Evaluate And Communicate Audit Results. These obstacles may be termed as limitation of the study. 22. 1.

4. A College of Business major with grades of "C" or higher. Major Requirements are defined in this College of Business section. 5. A minimum of 51 credits of upper-division College of Business courses.In addition to the Business Core and major requirements, most majors will require successful completion of Business electives to obtain these 51 credits. The guidelines will complement the basic guidelines which already been inserted in their logbooks. This book should also be used by the interns from other faculties as their reference in writing their internship report. Thank you to Dr. Chew and the team for their initiative in writing this book for the benefits of UTEM's interns. accounting report (representative payee accounting) (e) informe de contabilidad de representante de beneficiario ... Acknowledgement: reconocimiento; Acknowledgement: reconocimiento; certificate of: acta notarial; acknowledgement file (el) archivo de recibo ... Internship: práctica, pasantía ; intrauterine device: aparato intrauterino; investment ... Apology Letter Format- Right Format for writing a Personal Apology on mistake / Bad Behavior. The question is often arises what is the right format for writing an Apology email letter or how to write it so that the message should go correct and solve the purpose of apologizing and also help in re-building the relationship again. Contact Us John and June Perovich Business Center 1700 Lomas Boulevard N.E. MSC01 1220 1 University of New Mexico Albuquerque, NM 87131-0001 (505) 277-6947 Prepare procedure of proper safekeeping copies of IFC drawings, project scope of work, as built drawing, project deliverables, work instruction, project progress report, monthly billings, incoming/outgoing project communication, material tracking report, project evaluation report (POL/PSI), construction schedule, minutes of meeting, inspection ... Get 24/7 customer support help when you place a homework help service order with us. We will guide you on how to place your essay help, proofreading and editing your draft - fixing the grammar, spelling, or formatting of your paper easily and cheaply. Steps to Enroll for Co-op Internship Only Students. ... Alternate Format Faculty Guidelines. Application Process. CAR Presentations. Campus Accessibility. ... Planning and Institutional Effectiveness Report Template. Reports & Resources. Resource Allocation and ... All Upcoming Training; OID Registry. Obtain or register an OID and find OID resources. OID Registry About HL7 International. Founded in 1987, Health Level Seven International (HL7) is a not-for-profit, ANSI-accredited standards developing organization dedicated to providing a comprehensive framework and related standards for the exchange, integration, sharing and ... You can get a plagiarism report. Timely Delivery No missed deadlines - 97% of assignments are completed in time. ... format, edit or rewrite your any paper, whether it's a review or a term paper. High Quality. All the papers we deliver to clients are based on credible sources and are quality-approved by our editors. Ensure you request for assistant if you can't find the section. When you are done the system will automatically calculate for you the amount you are expected to pay for your order depending on the details you give such as subject area, number of pages, urgency, and academic level. After filling out the order form, you fill in the sign up details. Needing assistance with how to format citations in a paper; Requiring help with paraphrasing your scholarly articles and managing plagiarism; Interested in having your paper proofread according to your college/university guidelines and existing educational standards. Dec 14, 2016 - Thus the report says that the product and services by the axis bank was very useful and it was satisfying the majority of the customers using it. Moreover many people are interested in doing transaction with axis bank in the future. The report was very helpful for the bank to know how and the suggestions of the customer in the services of axis ...

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