



Dr. Harisingh Gour Vishwavidyalaya
(A Central University)
Sagar (M.P.)



Ministry of Human Resource Development
Government of India

A Course Under
Global Initiative of Academic Networks
Ministry of Human Resource Development, Government of India
One Week Course on

Financial Reporting Norms and Accounting Scams

9th - 14th December, 2019

Expert Foreign Faculty

Prof. Rajendra P. Srivastava

School of Business, University of Kansas (USA)



Organized by

Department of Commerce

Dr. Harisingh Gour Vishwavidyalaya
(A Central University)
Sagar (M.P.) 470 003 India

List of Participants
GIAN 9-14 Dec. 2019

S.No.	Name
1	DR. VINOD KUMAR BHATNAGA
2	DR. PUSHPA SURYAVANSHI.
3	SURENDRA KUMAR VERMA
4	DR. BHAWANA REWADIKAR
5	DR. ANITA KUMARI
6	DR. SUSHAMA YADAV
7	SHALINI CHOITHRANI
8	NEETU KUSHWAHA
9	ANURADHA GUPTA
10	TORAN LAL VERMA
11	MANOHAR SINGH
12	EKTA MASIH
13	GEETANJALI DANGI THAKUR
14	DEVANSH BOSE
15	RAJESHWARI MEHRA
16	RAHUL PANDAGRE
17	HIMANSHU GUPTA
18	PUSHPENDRA
19	ALOK KUMAR VISHWAKARMA
20	HEMLATA BHAMDARE
21	PRIYANKA PAHADE
22	POOJA MISHRA
23	ARVIND SAINI
24	DR. KESHAV TEKAM
25	ANKIT PALIWAL
26	SWAPNIL SHUKLA
27	SAZID KHAN
28	SUNEET WALLIA
29	SHILPI JAIN
30	UDIT MALAIYA
31	VISHNU KUMAR
32	DR. DEVENDRA SINGH THAKUR

Department of Commerce

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Report on GIAN Programme

On

“Financial Reporting Norms and Accounting Scams”

The department of commerce organized a GIAN programme on the topic “Financial reporting Norms and accounting Scams” from 9th December-14th December, 2019. The expert of the programme was Prof. Rajendra P. Srivastava from University of Kansas USA. A total of 32 participants attended the programme and successfully completed the course. The participants were from different background including Chartered Accountants. The fund received from nodal Agency IIT Kanpur was Rs. 5, 44,000. An amount of Rs. 37,600 was generated from registration fees and Rs. 4, 43,392 was spent on different heads as per the norms of the programme. The Coordinator of this GIAN programme was Prof. G. L. Puntambekar.

The theme selected for this programme was all time relevant as financial reporting norms are regularly upgraded as per the changing need of the business world especially to control the increasing accounting scams. The accounting fraud and scams are not only harming the economy but these are the major cause of Twin- Balance Sheet problem in which non-performing assets (NPA) of the banks are bellowing. As per the approved schedule with the consultation of foreign expert, total 15 lectures scheduled by covering all important aspects of the focal theme of the programme. The foreign and local experts were delivered lectures on different sub headings and related issues and conducted activates related to theme. A film related to scam was also presented. The case studies of major accounting scams at national and international level were discussed at length with the participants and quarries raised by the participant were satisfied by the foreign expert. During the discussion, it was observed the nature of scams and fraud was different in nature and it is hard to develop a uniform mechanism to identify and control the accounting scams but use of technology has contributed significantly to take related possible precautions and reduce the accounting scams during last decade.

Activities like group discussion on different dimensions of IFRS; test related to lectures was conducted during the course. The combination of activities and active participation of participant and related documentary was presented during the course. Evaluation of participant’s performance was done by the external expert and as per the evaluation all the participants were completed the course successfully. The participants also gave their feedback regarding the various aspects of the programme. The participants were found the course very useful for their career. The participant were appreciated all academic and other arrangements of the course.

Prof. G.L.Puntambekar

Course Coordinator

Department of Commerce

GAIN Programme on

Financial Reporting Norms and Accounting Scams

(9th December to 14th December, 2019)

GAIN Programme Expenditure

S.No.	Item of Expenditure	Amount Sanctioned	Actual Exenditure	TDS	Net Payment	Vou.No.	Page No.
1.	Honorarium to Foreign Expert	244000.00	213330.00	42666.00	170664.00	01	01
2.	Travel Expenditure of Foreign Expert	150000.00	89674.00	Nil	89674.00	02 to 03	2 to 19
3.	Accommodation and Hospitality	21000.00	20778.00	Nil	20778.00	04	20 to 24
4.	Tea / Breakfast/ Lunch	98000.00	28191.00	Nil	28191.00	05 to 8	25 to 28
5.	Local Taxi to Foreign Expert	15000.00	7560.00	Nil	7560.00	09	29
6.	Printing & Stationery	40000.00	41133.00	Nil	41133.00	10 to 13	30 to 33
7.	Recording Expenses	30000.00	15151.00	Nil	15151.00	14 to 20	34 to 40
8.	Contingency Exp	30000.00	27575.00	Nil	27575.00	21 to 26	41 to 46
	Total	628000.00	443392.00	42666.00	400726.00		

Approval of Fund & Summary of Expenditure

S.No	Particular	Amount in Rs.
1.	Fund Received from IIT Kharagpur	544000.00
2.	Registration Fee	37600.00
3.	Total Fund	681600.00
4.	Total Expenditure	443392.00
5.	Amount to be refunded to IIT Kharagpur	238208.00


Dr. G. L. Puntambekar
Professor, Department of Commerce
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