



**The Chamber of
Tax Consultants**
Mumbai | Delhi

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Learning Management Solution
Online Learning Platform of the Chamber of Tax Consultants
Workshop on NBFC – Accounting, Audit and Regulatory Aspects
December 10, 2022

S.No.	Topic	Speaker
1	Keynote Address	Mr. Bhavesh Vora
2	Expected Credit Loss Provision -Accounting Aspects – Auditing Aspects (Possible coverage: Accounting – Calculation of EAD, LGD, PD, Management Overlay, Scenario analysis, lifetime LGD, various models in practice, interaction with RBI IRAC provisions.... Auditing – Audit procedures for the models, scenario analysis, inputs, etc.)	Mr. Murtuza Vajih
3	Effective Interest Method – Accounting Aspects – Auditing Aspects (Possible coverage: Typical issues such as, rebasing for variable rates like MCLR, contractual life Vs. expected life, etc.) Other Issues: – Repossessed assets – Classification as Held for Sale – Deferred Tax – Securitisation / PTC/ Direct Assignments Typical disclosures deficiencies in NBFCs	Mr. Santosh Maller
4	Scale based Regulations effective from 1 Oct 2022 IRAC provision – daily NPA, upgradation, differential provisioning for standard assets for UL, new RBI IT outsourcing regulations, etc.	Mr. Kunal Mehta
5	Panel Discussion - Regulatory challenges in meeting the heightened expectations of RBI	Moderator : Mr. Ashutosh Pednekar Panelist : Mr. Rakesh Bhatia (CFO TATA Capital), Mr. Rahul Joglekar, Mr. Gautam Shah

LMS Fees :

CTC Members : Rs. 2,250/- + Rs. 405/- (GST) = **Rs. 2,655/-**

Non Members : Rs. 2,750/- + Rs. 495/- (GST) = **Rs. 3,245/-**