

Kirubakaran S

Chartered Accountant

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SUMMARY

Chartered Accountant with articleship experience in **statutory audit**, Indirect Taxes, and financial reporting. Adept at conducting audits in accordance with **Indian GAAP, Ind AS, and Companies Act** regulations. Strong expertise in risk assessment, internal controls, and ensuring adherence to statutory requirements. Skilled in **financial statement analysis, tax audits, and regulatory filings**.

EDUCATION

Course	Year	Institution	Score	Remarks
CA Final	May 2025	Institute of Chartered Accountants of India	56.33%	First Attempt, Exemption in IDT & AFM
CA Intermediate	May 2022	Institute of Chartered Accountants of India	55.5%	Secured 2 Exemptions and 55+ in 2 Papers
CA Foundation	December 2020	Institute of Chartered Accountants of India	74%	Secured 75+ in 3 Papers
12th	2020	Aditya Vidhyashram, Pondicherry	96%	Ranked 2nd in school level
10th	2018	Ramakrishna Vidyalaya, Villupuram	93%	Secured 90+ in all subjects

WORK EXPERIENCE

Articled Assistant

Nov 2022 Present

CNGSN & Associates

Chennai

A leading CA Firm with **18 Partners & 5 branches** in 3 metro cities, providing a plethora of services for more than the last **35 years** in diverse areas ranging from corporate taxation, Assurance, Advisory, etc.

AUDIT & ASSURANCE

- Performed **Statutory Audits (IndAS)**, Limited Reviews, Tax audits for
 - Listed Apparel Manufacture** located in a **SEZ**.
 - A Realty Sector Company** which is a subsidiary of a **Well-Known Conglomerate**.
- Managed Statutory Audit (AS), Tax Audit, and **Consolidated Financial Reporting** for a Plastic **injection moulding** firm with a turnover of ₹700 Crore, producing precise financial statements.
- Conducted **IFC** assessments by performing **walkthroughs**, testing controls, identifying **process risks**, and developing a **Risk Control Matrix** to enhance **internal controls**.
- Complied with **Ind AS, Schedule III disclosures, CARO 2020**, and Companies Act regulations, ensuring quality financial reporting.
- Evaluated **revenue recognition** policies under **Ind AS 115** and lease accounting treatments as per **Ind AS 116**.
- Standardized disclosures of **related party transactions, MSMEs**, audit trails, and **ratio analysis**, improving transparency and compliance.

Indirect Taxation

- Prepared and filed **GSTR 1 and 3B** for various entities, including individuals, partnership firms, and private limited companies.
- Prepared **GSTR 2A reconciliations** with GSTR 3B for various clients
- Conducted **statutory audit procedures for GST compliance**, including reconciliation of GSTR-1 and GSTR-3B with the books of accounts to validate tax liability, ITC claims, and identify discrepancies for corrective action.
- Led audit of GST accounts for a listed apparel manufacturer operating in a SEZ, ensuring compliance with **SEZ-specific regulations, ITC reversals, and export benefit entitlements** under GST law.
- Led audits for real estate developers, specializing in:**
 - GST compliance for REPs/RREPs under **GST Notification No. 11/2017-CT(Rate)**.
 - ITC reversals for works contracts under **Section 17(5)(c)** of CGST Act.
 - RCM compliance of **section 9(4) & 9(5)** of CGST act.

CERTIFICATIONS

Python for finance(in Progress) (CA Monk)

Jul 2025

SKILLS

MS office Tally Prime Power BI Python