



Blessy Elizabeth Koruthu

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Dubai | United Arab Emirates

SUMMARY

Detail-oriented and results-driven ACCA Affiliate with a robust background in Big 4 Auditing and Financial Accounting. Possess extensive experience in auditing complex standards such as IFRS 15 / ASC 606 – Revenue Recognition and IFRS 16 / ASC 842 – Leases. Proven track record in preparing comprehensive financial statement disclosure checklists. Seeking a full-time position in Auditing, Accounting, and Finance roles that offers professional challenges and committed to leveraging my skills and knowledge to contribute effectively to the firm's success.

AREAS OF EXPERTISE

Professional Skills: Financial Accounting, Auditing, IFRS, IAS, US GAAP, UAE VAT, Corporate Taxation, Project management, Collaboration, Interpersonal communication, Data analysis, Critical thinking

Technical Skills: MS Excel, MS Word, PowerPoint, Microsoft Visio, DataSnipper

PROFESSIONAL EXPERIENCE

Senior Associate | Ernst & Young | Kochi, India | October 2023 – September 2024

- Conducted comprehensive Revenue contract review analysis per IFRS 15 and ASC 842, ensuring accurate accounting treatment and aligning with five-step model resulting in reduction in revenue recognition errors.
- Executed detailed recalculation of lease liabilities and right-of-use assets under IFRS 16, and conducted thorough contract reviews.
- Prepared and implemented a standardized work program for ASC 842 Lease accounting, including calculations, impairment testing, documentation, and compliance to ensure accurate financial reporting and adherence to accounting standards.
- Drafted Financial Statement Disclosure Checklists of various entities to ensure that all financial information is disclosed correctly, enhancing transparency and reducing the risk of omissions or errors during audits and regulatory reviews.
- Assisted in the roll-forward of audit work papers, creating high-quality documentation that supports audit findings and conclusions.
- Effectively communicated any queries to clients, took active feedback, and amended the working paper accordingly.

Lead Associate | Ernst & Young | Kochi, India | February 2022 – September 2023

- Assisted Agreed-Upon Procedures (AUP) engagements, conducting detailed reviews as per client specifications and reporting results in a clear and concise manner.
- Executed audit of ASC 842 Lease Implementation by analyzing 100+ lease agreements, calculating initial ROU and lease liabilities, performing completeness testing, determining IBR rates, conducting lease classification tests and additional substantive procedures.
- Preparation of 276 US Leases Implementation memo and review of adoption memo of ASC 842 Leases.
- Preparation of Process Flowchart using Microsoft Visio.
- Reconciled payroll data with client-end reports and bank statements, and performed vouching procedures to verify accuracy and ensure compliance with internal controls.
- Sensitivity analysis on valuation models and performed tie-outs on EPS calculations and Business Combination valuation reports.
- Conducted comprehensive quality reviews and internal consistency of draft financial statements using tools like DataSnipper, ensuring audit assertions such as existence, valuation, completeness, and accuracy.
- Reported accounting and auditing issues to seniors on a timely basis, showcasing strong communication skills.

CERTIFICATIONS

- SAP for Beginners Course – SAP ERP with practice
- Practical Training in UAE VAT
- UAE Corporate Tax Law
- Master Excel for Financial Analysis

EDUCATION

ACCA (Association of Chartered Certified Accountants) | ACCA Global | January 2022

Bachelor of Commerce with Finance | Kerala University | 2019

ACHIEVEMENTS

EY Appreciate Spot Awards: Recognition of multiple Spot awards for handling numerous Leases and Revenue engagements.

e-Rave Environmental Impact Recognition: Honoured for planting medicinal saplings as part of EY GDS Connectival.

Community Involvement: NSS Volunteer, NCC Cadet, Participated in coir bag and seed pen making as part of EY GDS Connectival.