

NAYANA ROY

ACCA FINALIST | MBA IFA | B.Com

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Open to Relocation



PROFESSIONAL SUMMARY

ACCA Professional Level candidate and Online MBA student in International Accounting & Finance, with practical audit experience from EY and KPMG virtual simulations, delivering substantive and control testing and preparing documented working papers. Proficient in Advanced MS Excel for audit analytics and reporting.

PROFESSIONAL EXPERIENCE

Audit Virtual Job Simulation, EY (Forage)

Aug 2026

- Completed a job simulation involving identifying and assessing risks, and control and substantive testing for EY's Audit team.
- Put a transaction flow into the correct order, assigned risks of material misstatement to elements of the transaction flow, and identified which significant accounts these issues could impact.
- Prepared for a conversation with the client about control failures found during control testing and what this means for testing strategy.
- Reviewed outputs of an accounts analysis tool and summarised which issues to raise with my Senior.

Audit Virtual Job Simulation, KPMG (Forage)

July 2026

- Reviewed client trial balances to evaluate financial reporting accuracy and identify reconciling items.
- Performed revenue analytics and basic financial trend analysis to detect material client risks and inform substantive procedures.
- Executed analytical procedures supporting substantive audit testing, documenting findings and recommended adjustments.
- Synthesized findings into structured recommendations for senior managers, outlining control gaps and remediation steps.

EDUCATION

ACCA – Professional Level Candidate (3/4)

Mar 2022 - Present

- Specialised in AFM and AAA. SBL scheduled for Sept 2026.

MBA, International Accounting & Finance

Sept 2024 - Present

- Amrita Online – Amrita University
- Semester 4 exams scheduled for Sept-Oct 2026.

B.Com, Finance & Taxation

Nov 2021 - May 2024

- Kannur University – OGPA 9.25

TECHNICAL SKILLS & AREAS OF EXPERTISE

- Substantive Testing, Control Testing, Test of Details
- Audit Assertions, Analytical Review, Risk Assessment
- Advanced MS Excel (XLOOKUP, VLOOKUP, Pivot Tables, Data Validation)
- MS Word
- IFRS, Financial Reporting

LANGUAGES

- English (Fluent)
- Malayalam (Native)