Certificate III in Accounting and Financial Administration

CIII in Accounting and Financial Administration is a programme offered by the department for Economic Analysis and Financial Management, This course is worth 150 credit hours and should be covered within 15 weeks. This course has been specifically designed for civil servants working in the field of finance in order to enhance their basic accounting skills and facilitate in development of technical competencies required to manage the financial work/job tasks. The program also aims to transform staff into effective personnel who are knowledgeable and have comprehensive understanding of finance and budgeting. Additionally, this program will act as a guide to provide the vital skills needed to speed up the work of the staff.

Program Structure	
Module 1	Internal Auditing (General)
Module 2	Financial management
Module 3	Preparing financial statement (in accordance
Module 4	Leadership Skills
Module 5	Microsoft Office System 2010, MS Excel
Module 6	" • • • • "
Module 7	4 - 7 - 4 - 7 - 7 - 7 - 7 - 7 - 7 - 7 -



Internal Auditing (General)

This course develops an understanding and appreciation of the philosophy of the auditing process and the role of internal and external auditing in an organization. The operational approach of the internal auditor is contrasted with the attestation focus of the external auditor. Critical thinking and communication skills are developed through a variety of means including case analyses, presentations, and seminar type discussions, preparation of group and individual case studies, and use information technology tools.

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Civil Service Training Institute

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Duration: 20 hours

Module Outcome

The practical need for internal and external auditing

The risks that exist in auditing environment and a problem solving methods for assessing risks

The need for ethical standards and behavior in the application of auditing and the implications of unethical behavior on individual professionals, the profession, businesses and the economy

Module Outline

The Nature, Purpose, Scope and Theory of Auditing The Regulatory Framework of Auditing Audit Planning Accounting Systems and Internal Controls Audit Evidence and Documentation

Financial Management

Duration: 25 hours

Module Outcome

- Define financial management
- Know the objectives, scope of and how it has evolved over periods of time
- Focus on profit and wealth maximization
- Outline the role of managers in light of growing needs of a modern organization
- Emphasis on relation between financial management with accounting and other related fields

Designed to develop the financial skills and logical thought processes necessary to understand and discuss financial policy decisions in an economy. Specific objectives include developing an understanding of the time value of money using financial statements in decision making and understanding the nature of financial markets, the cost of capital, valuation of stocks and bonds, management of short-term assets, short-term and long-term financing, capital markets, and multinational financial management. Requires a financial calculator and provides an opportunity to develop computer spreadsheet skills.

Module Outline

- Basic Principles and Fundamentals for Good Financial Management
- Overview of Fiscal Policy and Planning
- Overview of Resource Management and Budgets
- **Budgetary Process**
- Capital Planning
- Cash Management Policy and Control
- Role of the Central Bank
- **Risk Management**
- The Role of Audit
- Challenges and current development in the Public Sector **Financial Management**



Module Outcome

- Describe and define the nature and scope of Leadership
- Communicate leadership messages effectively to those you lead
- Select appropriate thought processes to follow in order to deal with different leadership problems
- Lead teams through innovative and creative processes
- Identify and practice techniques for developing and maintaining self-esteem
- Identify the difference between Leaders and Managers
- Identify ways to prioritize, plan and manage their time
- Identify their primary leadership style and techniques for maximizing that style
- Develop flexibility to use other leadership styles
- Search for ways to overcome communication barriers
- Determine ways they can meet the needs of employees and co-workers through communication and coaching
- Manage interpersonal relationships in support of effective leadership



Duration: 20 hours

Module Outline

- Introduction
- Structure of the Standard
- Scope of the Requirements
- Presentation and Disclosure Requirements
- **General Considerations**
- Correction of Errors
- **Consolidated Financial Statements**
- Foreign Currency
- Effective Date of Sections 1.1 To 1.7 Of Part 1 and **Transitional Provisions**
- Presentation of Budget Information in Financial Statements
- **Recipients of External Assistance**
- Part 2: Encouraged Additional Disclosures

Finance regulation of Maldives Chapter 12 says that Financial Statements of the public sector offices of the Maldives should be prepared in accordance with the IPSAS cash basis effective from 2011. Since this standard is new to the public sector offices including government ministries and other business enterprises of the Maldives

Module Outcome

Preparing financial statement (in accordance with IPSAS cash basis)

- IPSAS cash basis standard and how to prepare financial statements in accordance with the standard.
- To overcome from qualifications from the statements (Many statements prepared by the ministries so far does not comply with the standard and Auditor General has qualified the statements.)

Leadership Skills

Duration: 15 hours

Leaders are needed, and found in all aspects of our daily life, from the workplace to the school around: and from the social club to government. When Leadership is good, there is an increased probability of things being achieved with greater efficiency, and a higher level of satisfaction amongst all concerned. Good leadership is however not something a person is born with. Certain personal traits, such as Self-confidence, may give some an advantage over others; but effective leadership requires more than simply a forceful personality that is capable of dominating everyone else.

Microsoft Office System 2010, MS Excel

This Module introduces Excel at an elementary and intermediate level, introducing the first time users to understand basic concepts of Excel spreadsheets. Topics include use of Excel screen for navigation between cells, sheets and workbooks, entering data for performing basic calculations, saving, editing, retrieving, and printing of spreadsheet data and documents. In addition to this, advance features such as formulas, functions and charts to enhance data representations will be covered to solve and deal with complex problem at work

Module Outcome

- Work with MS Excel effectively
- Create, modify, edit, format and save documents
- Work with multiple worksheets
- Find, sort and filter data
- Build or modify formulas, functions and charts

- Explore ways to engage in productive rather than toxic debate, and to make conflict a powerful force for creative, well-rounded solutions to problems
- Explain methods that may be used for effective team building by a leader
- Determine the qualities which are required in a leader, in different leadership situations, including the workplace. recreation industries and developmental applications

Module Outline

- Introduction to Leadership (nature and scope of leadership
- Leadership Characteristics/Qualities
- **Private Victory**
- Public Victory
- What's New About Leadership
- Leading the organization



Duration: 20 hours

Module Outline

- Working in Excel
- Working with an Excel Workbook
- Using Backstage View
- Accessing and Using Excel Templates
- Entering and Editing Data in a Worksheet
- Using Data Types
- Saving the Workbook
- Inserting and Deleting Cells
- Formatting Cells
- Working with Rows and Columns
- Modifying a Worksheet
- Working with Multiple Worksheets
- Finding, Sorting and Filtering Data
- **Building Formulas**
- Data Functions
- Building, Formatting and Modifying Charts