



**Eternus Scientia**  
**South-Asian Management**  
**Technologies Foundation**

# **Training Portfolio**

## **Course Outline**

Updated July, 2012

# Training Portfolio and Course Outline

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## 1. Course Structure

- 1.1. The professional training portfolio of South Asian Management Technologies Foundation is focused on contemporary skill requirement of the professionals. The courses are designed keeping in mind latest developments in the domain expertise and need of the industry.
- 1.2. These programs qualify for various requirements of CPE credits and we are actively pursuing international affiliating agencies to accord CPE credits to these programs. Granting of CPE credit is exclusive authority of the recognising institution and prospective participants are requested to confirm acceptability of the CPE credits from the concerned institution.

## 2. Course Delivery

- 1.3. Courses are usually delivered in following three forms:
  - 1.3.1. **Classroom sessions:** These are delivered in a classroom situation in presence of a resource person. These courses are of either 14 or 20 hours duration and are spread over 2 to 4 days. The courses are often co-hosted by our collaborators. The resource person provides session material and explains the content mostly through a slide presentation. Often additional reading materials are provided and session quizzes are conducted to make knowledge transfer effective and enjoyable.
  - 1.3.2. **Live On-line:** These courses are delivered using the virtual classroom and are delivered module wise to cover the entire syllabus. A complete session is of 20 hours duration and delivered over 8 to 12 sessions. Participants may attend select modules are eligible to be awarded CPE points for the sessions attended. Each session is hosted by a resource person who uses a mix of slides, discussion boards, online polls, and voice communication to deliver the course. Additional reading materials are often provided.
  - 1.3.3. **Self Study:** Prospective participants who need to set their own pace of study may opt for self-study based programs. Participants are provided with course material for their own study. Additional reference materials are often provided through the web-site in an off-line mode. Often publications of the Foundation qualify as a reading material and any buyer of the publication can register for CPE credit. A mentor is assigned to each participant who guides the student throughout the session.
- 1.4. All courses may not be available in all three forms.

## 3. Assessment for CPE Credit

- 1.5. To be eligible to be awarded CPE credit the participants need to satisfy two primary conditions:
  - 1.5.1. **Attendance:** All participants need to fulfil the attendance requirement for the course and the number of hours are mentioned in the CPE

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certificate. In case of classroom sessions the attendance is monitored by the resource person and the site co-ordinator. In case of live on-line sessions the attendance is monitored by live host using various techniques like conducting live poll, session quizzes, and allied. In case of self-study the involvement is monitored through session quizzes which the participants respond to.

1.5.2. **Participation Quality:** The quality of participation is measured by way of an assessment conducted by the resource person or mentor as the case may be. The assessment in case of classroom session is made by way of administering a multiple choice quizzes. Assessment for live on-line is made by using a live multiple choice question quiz. An off-line essay type assessment may also be administered is deemed necessary. Participants of self-study courses are assessed by using both multiple choice answered based quiz and essay-type questions. The participants of self-study courses must obtain at least 70% marks in the examinations to be awarded the CPE credit.

1.6. A participant self-study course must complete the course within the stipulated time mentioned in the course documentation.

1.7. Candidates who fail to qualify in the examination within three attempts or the stipulated date of completion will have to re-register for CPE credit.

## 4. Study Material

1.8. Each participant is provided with a study material for the course.

1.9. In cases of self-study courses, the course material may be available as a book for purchase from open market.

## 5. Syllabus

1.10. Detailed syllabus of all courses is stated in this document in alphabetic order. The common feature of these courses, as indicated earlier, includes the following:

1.10.1. **Knowledge Level:** Basic, Intermediate, Advanced, Overview and Update.

1.10.2. **Pre-qualification:** Whether or not there is any requirement of prior knowledge or experience.

1.10.3. **Delivery Mode:** The format in which the course is available - classroom, live on-line, and self-study.

1.10.4. **CPE Credit:** The number of CPE credit that will be awarded to a participant on successful completion of the course. The number of hours may vary from one affiliating body to another.

1.10.5. **Course Outline:** A broad outline of the course content.

1.10.6. **Course Benefit:** A summary terminal learning objective of the course.

1.10.7. **Target Participant:** Identification of participants who are likely to benefit most from the course.

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Capital Expenditure Management</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Working experience in junior to middle management involving preparation, evaluation, and monitoring of capital projects.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Overall process of capital expenditure</li> <li>2. Triggers for capital expenditure projects</li> <li>3. Funding alternatives and discounting rate</li> <li>4. Ascertaining requirement of working capital</li> <li>5. Developing a capital expenditure proposal</li> <li>6. Evaluation Strategies</li> <li>7. Uncertainty in capital expenditure decisions</li> <li>8. Capital expenditure decision for multinational firms</li> <li>9. Sensitivity analysis of capital expenditure projects</li> <li>10. Optimising capital rationing</li> <li>11. Accounting for capital expenditure</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Learn the process of developing a capital expenditure proposal</li> <li>2. Fine-tune your project to improve acceptability</li> <li>3. Identify financial measures for assessing a capital project</li> <li>4. Optimise capital expenditure proposals under capital constraints</li> <li>5. Recognise risk while assessing a capital expenditure project</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with initiating and managing capital project will find the course useful. This course will be specifically useful for following designations:</p> <ol style="list-style-type: none"> <li>1. Departmental budgeting heads</li> <li>2. Senior officers from finance and controller department</li> <li>3. Senior officers from audit and compliance department</li> <li>4. Members of project engineering team</li> <li>5. Professional Accountants</li> <li>6. Professional Auditors</li> <li>7. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Cash Flow Management</b>
<b>Knowledge Level</b>	Advanced
<b>Pre-qualification</b>	Working experience in middle to senior management position involving cash, investment, and liquidity management function.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Role of cash flow manager</li> <li>2. Cash and profit</li> <li>3. Cash flow cycle and cash flow statements</li> <li>4. Fund flow statements</li> <li>5. Cash flow forecasts and cash budgets</li> <li>6. Optimal cash holding and liquidity analysis</li> <li>7. Cash-focused performance analysis</li> <li>8. Financing cash flow</li> <li>9. Foreign exchange markets, futures and options</li> <li>10. Cash flow hedges</li> <li>11. Risk consideration for cash flow management</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Understand how cash flow effects profitability and growth</li> <li>2. Analyse and maximise performance of your cash management function</li> <li>3. Compute your own cash cycle and improve its design</li> <li>4. Design Excel based models to optimise cash utilisation</li> <li>5. Mitigate the risks of foreign exchange exposure through hedging</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with planning, management, and control of liquidity of an organisation will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Chief Finance Officer</li> <li>2. Finance and Cost Controller</li> <li>3. Senior Treasury and Investment Officer</li> <li>4. Professional Accountants</li> <li>5. Professional Auditors</li> <li>6. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Cost Control and Management</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Working experience of junior to middle management level in the area of cost accounting and control
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Cost management and strategic decisions</li> <li>2. Cost accumulation methods</li> <li>3. Cost reports and decision making</li> <li>4. Where to control costs</li> <li>5. Managing cost of capital</li> <li>6. Budgets and standards</li> <li>7. "Beyond Budgeting" – tools and techniques</li> <li>8. Balanced Scorecard</li> <li>9. Decision tree and Critical path method</li> <li>10. Designing a decision dashboard</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Identify cost rationalisation opportunities by learning simple yet effective tools and techniques for cost control</li> <li>2. Understand the nature and behaviour of cost and set up effective targets for cost reduction</li> <li>3. Design your own cost control dashboard</li> <li>4. Learn Excel tools based for cost control</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with recording and decision making process in the area of cost accounting and control will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Chief Finance Officer</li> <li>2. Finance and Cost Controller</li> <li>3. Head of Audit</li> <li>4. Professional Accountants</li> <li>5. Professional Auditors</li> <li>6. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Credit Risk Management and Modelling</b>
<b>Knowledge Level</b>	Advanced
<b>Pre-qualification</b>	Working experience in middle to senior management level in the area of credit control and receivable management. Working knowledge of Microsoft® excel will be useful.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Concept of credit risk</li> <li>2. Credit risk and impact on financial performance</li> <li>3. Credit risk rating framework</li> <li>4. Financial analysis for evaluating credit risk</li> <li>5. Designing internal models for credit risk grading</li> <li>6. Models to measure default risk</li> <li>7. Models to measure concentration risk</li> <li>8. Credit rating credit pricing</li> <li>9. Using mitigants to reduce exposure to credit risk</li> <li>10. Accounting for credit risk</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Understand the framework for credit risk assessment and management</li> <li>2. Design risk measurement models</li> <li>3. Understand impact of credit risk on financial performance</li> <li>4. Identify strategies to reduce exposure to credit risk</li> <li>5. Build in cost of credit risk in pricing decisions</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with financial reporting, control, performance analysis, and credit management will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Chief Finance Officer</li> <li>2. Chief Credit Officer</li> <li>3. Finance and Cost Controller</li> <li>4. Risk Officers in Credit Department</li> <li>5. Professional Accountants</li> <li>6. Professional Auditors</li> <li>7. Financial Analysts</li> </ol>



# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Enterprise Risk Management</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Working experience at junior to middle level management. A working knowledge of business statistics will be useful though not necessary.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Enterprise risk management</li> <li>2. COSO framework</li> <li>3. ISO31000 framework</li> <li>4. Risk and uncertainty</li> <li>5. Risk identification and measurement</li> <li>6. Risk mitigation</li> <li>7. Risk pooling and diversification</li> <li>8. Pricing for risks</li> <li>9. Risk and capital</li> <li>10. Risk and financial performance reporting</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Recognise existence of risk factors</li> <li>2. Assess the impact of risk on corporate performance</li> <li>3. Evaluate the probability of risk factors materialising</li> <li>4. Mitigate the risks through appropriate strategy</li> <li>5. Integrate the impact of risk management in pricing system</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with junior and will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Senior officers of various functions</li> <li>2. Senior officers of planning division</li> <li>3. Senior officers of audit and compliance</li> <li>4. Professional Accountants</li> <li>5. Professional Auditors</li> <li>6. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Financial Analysis</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Working experience in junior to middle level management in financial reporting and control function.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Business as a financial system</li> <li>2. Financial Statement Analysis</li> <li>3. Variance Analysis</li> <li>4. Analysis of financing choices</li> <li>5. Leverage and break even Analysis</li> <li>6. Operating Strategy Analysis</li> <li>7. Investment Decision Analysis</li> <li>8. Value Addition analysis</li> <li>9. Financial Risk Analysis</li> <li>10. Forecasting Techniques</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Relate financial reports with performance</li> <li>2. Recognise how financial decision improve performance</li> <li>3. Decide on the valuation the business</li> <li>4. See through accounting tricks</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with reviewing, analysing, and controlling financial performance will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Senior Finance Officer</li> <li>2. Senior Cost Controller</li> <li>3. Senior investment officers</li> <li>4. Audit Staff</li> <li>5. Professional Accountants</li> <li>6. Professional Auditors</li> <li>7. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Financial Control and Management</b>
<b>Knowledge Level</b>	Advanced
<b>Pre-qualification</b>	Working experience at middle to senior management position specifically in the area of financial control
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Control environment analysis</li> <li>2. Financial statement analysis</li> <li>3. Valuation of the firm</li> <li>4. Value Maintenance cycle management</li> <li>5. Value Generation cycle management</li> <li>6. Managing Intangibles</li> <li>7. Corporate risk profiling</li> <li>8. Wealth creation process</li> <li>9. Enterprise risk management</li> <li>10. Variance management</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Understand controlling function</li> <li>2. Recognise the control points</li> <li>3. Preserve the value of the organisation</li> <li>4. Design control tools and operational mechanism</li> <li>5. Integrate various indicators to understand process consistency</li> <li>6. Design survival strategy</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with senior level decision making process in the area of financial control will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Finance Director</li> <li>2. Chief Finance Officer</li> <li>3. Finance Controller</li> <li>4. Head of Audit</li> <li>5. Professional Accountants</li> <li>6. Professional Auditors</li> <li>7. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Financial Dashboard</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Junior to middle level working experience in the area of financial planning, control, analysis, and reporting. Working idea of a spreadsheet like Microsoft® Excel will be necessary.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Objectives of financial reporting</li> <li>2. Financial reporting structure and organogram</li> <li>3. Defining key performance areas and corresponding measures</li> <li>4. Identifying critical success factors for individual performance measure</li> <li>5. Evolve beyond financial ratios</li> <li>6. Using non-financial indicators</li> <li>7. Classifying lead and lag indicators</li> <li>8. Developing a dashboard using a spreadsheet</li> <li>9. Integrating with accounting system</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Learn how to define KPI</li> <li>2. Define an impact tree to understand the effect of KPI</li> <li>3. Integrate KPI reporting with existing financial reporting system</li> <li>4. Develop dashboard yourself on a spreadsheet</li> <li>5. Keep the KPI updated and relevant</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with financial planning and reporting for use by middle to senior management will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Senior finance officer</li> <li>2. Senior officers from finance and cost controller department</li> <li>3. Senior officers from audit and compliance</li> <li>4. Senior officers from performance reporting department</li> <li>5. Professional Accountants</li> <li>6. Professional Auditors</li> <li>7. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Financial Instrument and Risk Management</b>
<b>Knowledge Level</b>	Advanced
<b>Pre-qualification</b>	Working experience in middle to senior management position in finance. Exposure to derivatives will be useful.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Risk Management and IFRS</li> <li>2. Financial Instruments and IFRS</li> <li>3. IAS 32: Financial Instruments: Presentation</li> <li>4. Financial Instruments – Recognition &amp; Measurement: - IAS 39</li> <li>5. Hedge Accounting and derivatives</li> <li>6. IFRS 7: Financial Instruments: Disclosures</li> <li>7. IFRS 9</li> <li>8. Implementation Issues</li> <li>9. Disclosures in published accounts</li> <li>10. Selecting an appropriate policy</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Understanding of structure of financial instruments</li> <li>2. Detailed analysis of accounting process and its impact</li> <li>3. Identification of risks that financial instruments mitigate and invite</li> <li>4. Design appropriate policies and disclosures</li> <li>5. Be ready for adoption of IFRS 9</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with senior level decision making process in the area of finance and treasury will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Finance Director</li> <li>2. Chief Finance Officer</li> <li>3. Finance Controller</li> <li>4. Head of Audit</li> <li>5. Professional Accountants</li> <li>6. Professional Auditors</li> <li>7. Financial Analysts</li> <li>8. Senior officers involved in treasury and foreign exchange</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Financial Planning and Forecasting</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Working experience in junior to middle management position in areas of financial planning and control. Working idea about basic statistics will be useful.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Planning and Forecasting</li> <li>2. Defining Financial Management</li> <li>3. Value through financial management</li> <li>4. Balanced Scorecard</li> <li>5. Tactical Decisions</li> <li>6. Financial Forecasting</li> <li>7. Probability</li> <li>8. Forecasting using regression and correlation</li> <li>9. Time Series Analysis &amp; forecasting</li> <li>10. Decision Analysis</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Integrate finance with forecasting tools</li> <li>2. Highlight the difference between guess and prediction</li> <li>3. Develop strategies to collect relevant data</li> <li>4. Develop forecasting models for budgeting</li> <li>5. Avoid carrying over past errors in future projections</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with planning, budgeting, and control function in the finance department will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Senior Budget Officer</li> <li>2. Finance and Cost Controller</li> <li>3. Divisional budget heads</li> <li>4. Professional Accountants</li> <li>5. Professional Auditors</li> <li>6. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Financial Strategy Using Derivatives</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Working experience in junior to middle management position in finance, risk management, and treasury division. Exposure to spreadsheet will be necessary. Knowledge of basic business statistics will be useful though not necessary.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Risk and risk management</li> <li>2. Forward and futures contract</li> <li>3. Swaps</li> <li>4. Stock index futures</li> <li>5. Options</li> <li>6. Option pricing models</li> <li>7. Risk management using derivatives</li> <li>8. Value at Risk</li> <li>9. Accounting for derivatives</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. See through the complexities of financial instruments</li> <li>2. Understand the structure of different instruments and their application</li> <li>3. Design appropriate hedging strategies</li> <li>4. Integrate use of derivatives with risk management function</li> <li>5. Visualise impact of use of financial instrument on financial performance</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with financial control, treasury operations, risk management, and performance reporting will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Senior Finance Officer</li> <li>2. Senior executives from Finance and Cost Controller division</li> <li>3. Senior executives of audit team</li> <li>4. Senior executives of risk management team</li> <li>5. Professional Accountants</li> <li>6. Professional Auditors</li> <li>7. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Identifying Financial Frauds</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Working experience in junior to middle management position in the area of finance or audit
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. What are financial frauds</li> <li>2. Achilles Heel of Financial Statements</li> <li>3. Famous cases of financial frauds</li> <li>4. Manipulation of revenue</li> <li>5. Group based manipulation</li> <li>6. Cash Flow Manipulation</li> <li>7. Asset Manipulation</li> <li>8. Liability Recognition</li> <li>9. Preventing Frauds</li> <li>10. Implementing SAS 99</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Understand genesis of financial frauds.</li> <li>2. Recognise tell-tale signs of frauds.</li> <li>3. Review impact of fraud on performance reports</li> <li>4. Learn how to unravel frauds</li> <li>5. Develop strategies to prevent and detect fraud</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with recording and decision making process in the area of cost accounting and control will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Chief Finance Officer</li> <li>2. Finance and Cost Controller</li> <li>3. Head of Audit</li> <li>4. Professional Accountants</li> <li>5. Professional Auditors</li> <li>6. Financial Analysts</li> </ol>



# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Information System Audit</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Operating knowledge of computers and experience of working in a network will be useful.
<b>Delivery mode</b>	Classroom; Live On-line, and Self Study
<b>CPE credit</b>	Classroom: 24; Live On-line: 24; Self Study: 12
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Overview of information systems environment</li> <li>2. Hardware Security Issues</li> <li>3. Software Security Issues</li> <li>4. Information Systems Audit Requirements</li> <li>5. Conducting Information Systems Audit</li> <li>6. Performing Risk Based Systems Audit</li> <li>7. Disaster Recovery Plan</li> <li>8. Auditing under E-commerce Environment</li> <li>9. Information technology risk profiling</li> <li>10. Case study on Information Systems Audit and Risk Scoring</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Learn to plan, design, and conduct information system audit</li> <li>2. Focus on management control over technical control</li> <li>3. Integrate information systems audit with future acquisition of information technology assets</li> <li>4. Understand the process of information systems risk grading</li> <li>5. Integrate information systems risk with overall enterprise risk management system</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with auditing and control function will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Senior members of audit and compliance department</li> <li>2. Senior members from information technology department</li> <li>3. Senior members from risk management department</li> <li>4. Professional Accountants</li> <li>5. Professional Auditors</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>International Financial Management</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Working experience in junior to middle management level in finance division with exposure to international operations. Exposure to financial instruments will be of added advantage though not necessary.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Multinational enterprise and multinational financial management</li> <li>2. Currency, future, and options market</li> <li>3. Valuation of financial derivatives</li> <li>4. Measuring and managing accounting exposures</li> <li>5. Measuring and managing economic exposures</li> <li>6. Current asset management</li> <li>7. Capital budgeting for multinational corporation</li> <li>8. Impact of international exposures on accounting</li> <li>9. Risk management for multinational exposures</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Understand the impact of international operations on finance</li> <li>2. Learn the difference in approach for managing international finance</li> <li>3. Get introduced to the tools of international financial management</li> <li>4. Face accounting challenges of international finance</li> <li>5. Recognise impact of international finance on risk management</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with accounting, reporting, and review process of finance division for international operations will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Senior Finance Officers</li> <li>2. Senior executives from Finance and Cost Control division</li> <li>3. Senior executives of treasury division</li> <li>4. Senior executives of risk management division</li> <li>5. Senior members of audit division</li> <li>6. Professional Accountants</li> <li>7. Professional Auditors</li> <li>8. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>International Financial Reporting Standard for Banking Institutions</b>
<b>Knowledge Level</b>	Advanced
<b>Pre-qualification</b>	Working experience in middle to senior management position in accounting, performance reporting, and control are in banks and financial institutions.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Financial Institutions and IFRS</li> <li>2. Financial Instruments – Recognition &amp; Measurement:</li> <li>3. Investment Assets and IFRS</li> <li>4. Investment Property and repossessed assets</li> <li>5. Loan Asset, IFRS, and Basel accord</li> <li>6. Financial Instruments and IFRS</li> <li>7. Impact on Revenue</li> <li>8. Consolidation</li> <li>9. Risk Management Issues – stabilising the balance sheet</li> <li>10. Off balance sheet obligations</li> <li>11. Disclosures under IFRS 7 and Basel Accord</li> <li>12. Implementation Issues</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Integrate requirements of IFRS with other regulatory requirements</li> <li>2. Develop an unification strategy for disclosures under IFRS and Basel</li> <li>3. Recognise risk management issues from IFRS compliant accounts</li> <li>4. Focus on risk off-balance sheet items</li> <li>5. Build risk management models from financial performance reports</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with review and planning process in the area of accounting and performance reporting in banking institutions will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Finance Director</li> <li>2. Chief Finance Officer</li> <li>3. Finance and Cost Controller</li> <li>4. Head of Audit</li> <li>5. Professional Accountants</li> <li>6. Professional Auditors</li> <li>7. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>International Financial Reporting Standard for Oil and Gas</b>
<b>Knowledge Level</b>	Advanced
<b>Pre-qualification</b>	Working experience in middle to senior management position in area of finalising accounting reports and deciding on accounting policies in oil and gas sector.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Overview of major oil and gas industry issues</li> <li>2. Exploration and evaluation assets (IFRS 6)</li> <li>3. Development and production activities (IAS 16, IAS 37)</li> <li>4. Impairment of non-financial assets (IAS 36)</li> <li>5. Leases (IAS 17), Inventory (IAS 2)</li> <li>6. Financial Instruments (IAS 32, 39, IFRS 7 &amp; IFRS 9)</li> <li>7. Revenue Recognition (IAS 18) including emission rights and trading</li> <li>8. Segment (IFRS 8) and group reporting (IFRS 3, 10,11, 12; IAS 27, 28, 31)</li> <li>9. Functional and presentation currency (IAS 21)</li> <li>10. Fair Value Measurement (IFRS 13)</li> <li>11. Accounting policies and disclosures</li> <li>12. IASB Discussion Paper on “Extractive Industry”</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Detailed practical examples relevant to Oil and Gas Industry</li> <li>2. Assess the impact of new IFRS 9, 10, 11, 12 , and 13</li> <li>3. Identify the accounting policies best suited to your company</li> <li>4. Review disclosure requirements with real life disclosures</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with financial performance reporting, auditing, and financial control will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Finance Director</li> <li>2. Chief Finance Officer, Financial Controller</li> <li>3. Members of Audit Committee</li> <li>4. Professional Accountants</li> <li>5. Professional Auditors</li> <li>6. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>International Financial Reporting Standard for Real Estate</b>
<b>Knowledge Level</b>	Advanced
<b>Pre-qualification</b>	Working experience in middle to senior management position in accounting, performance reporting, and control are in real estate organisations.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Construction industry and IFRS</li> <li>2. Accounting for construction activities on self and client account</li> <li>3. Accounting for construction equipment</li> <li>4. Accounting for leases</li> <li>5. Impact of financial instruments</li> <li>6. Recognising revenue from construction, sale, and rent</li> <li>7. Revenue recognition and terms of contract</li> <li>8. Valuation of inventory and work in progress</li> <li>9. Impact of intangible assets</li> <li>10. Impairment loss and impact on valuation</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Understand specific impact of IFRS on real estate accounting</li> <li>2. Review the profit booking mechanism</li> <li>3. Assess impact of valuation on financial reports</li> <li>4. Foresee impact of market fluctuation on balance sheet</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with review and planning process in the area of accounting and performance reporting in real estate companies will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Finance Director</li> <li>2. Chief Finance Officer</li> <li>3. Finance and Cost Controller</li> <li>4. Head of Audit</li> <li>5. Professional Accountants</li> <li>6. Professional Auditors</li> <li>7. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>International Financial Reporting Standard</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Junior to middle level working experience in the area of accounting function. Specific exposure to finalisation will be of added advantage.
<b>Delivery mode</b>	Classroom, Live On-line, and Self Study
<b>CPE credit</b>	Classroom: 24; Live On-line: 24, Self-study:12
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Framework for preparation and presentation of Financial Statements</li> <li>2. Presentation Standards: IFRS 1, IAS 1,7 and 8</li> <li>3. Group Statement Standards: IFRS 3, 10, 11, IAS 27,28, and 31</li> <li>4. Balance Sheet and Profit and Loss Related Standards: IFRS 2 4, 9, 13; IAS 2, 11, 12, 16, 17, 18, 19, 20, 21, 23, 36, 37, 38, 39, 40, and 41.</li> <li>5. Disclosure Standards: IFRS 5,6, 7, 12, IAS 10, 14, 24, 26, 29, 32, 33 and 34</li> <li>6. Case Study: First time conversion to IFRS</li> <li>7. Impact of IFRS on performance reporting</li> <li>8. Options available for specific applications</li> <li>9. Interpretations</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Learn the finer points of IFRS</li> <li>2. Decide on the options that are best suited for your organisation</li> <li>3. Decide on adoption strategy</li> <li>4. Assess impact of IFRS on financial performance reporting</li> <li>5. Case study to visualise the process of adopting IFRS</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with accounting, financial performance reporting, and audit function will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Senior Finance Officer</li> <li>2. Financial Accountant</li> <li>3. Senior Audit Staff</li> <li>4. Professional Accountants</li> <li>5. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Modelling for Risk Management</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Working experience in junior to middle management in the area of finance, accounting, risk management. Working knowledge of Microsoft® Excel spreadsheet will be necessary. Basic knowledge of statistics will be useful though not necessary.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Concept of risk and uncertainty</li> <li>2. Framework of enterprise risk management</li> <li>3. Basic concepts of business statistics</li> <li>4. Advanced excel functionalities</li> <li>5. Credit risk models</li> <li>6. Operational risk models</li> <li>7. Interest rate risk models</li> <li>8. Liquidity risk models</li> <li>9. Concentration risk models</li> <li>10. Designing a risk management dashboard</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Get an overview of risk management functions</li> <li>2. Understand the basic blocks of model design</li> <li>3. Identify data requirement for building models</li> <li>4. Deploy the models in Excel environment</li> <li>5. Appreciate the impact of risk models on corporate performance</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with financial control, treasury operations, risk management, strategy development, and performance reporting will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Senior Finance Officer</li> <li>2. Senior executives from Finance and Cost Controller division</li> <li>3. Senior executives of audit team</li> <li>4. Senior executives of risk management team</li> <li>5. Professional Accountants</li> <li>6. Professional Auditors</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Operational Risk Management</b>
<b>Knowledge Level</b>	Advanced
<b>Pre-qualification</b>	Working experience in middle to senior management level in the area of risk management in general and specifically in the area of operational risk. Working knowledge of Microsoft® excel will be useful.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Concept of operational risk</li> <li>2. Components of Operational Risk</li> <li>3. Sound practices for management and supervision of operational risk</li> <li>4. Identifying critical risk factors under operational risk</li> <li>5. Integrating operational risk with process flow</li> <li>6. Classifying operational risk</li> <li>7. Designing models for operational risk</li> <li>8. Predicting financial impact of operational risk exposure</li> <li>9. Designing operational risk mitigation strategy</li> <li>10. Considering cost of operational risk management in pricing decisions</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Understand operational risk management framework</li> <li>2. Design operational risk management models</li> <li>3. Assess impact of operational risk on financial performance</li> <li>4. Consider cost of operational risk management in pricing decisions</li> <li>5. Design operational risk mitigation strategies</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with operational risk management and process audit will find the course useful. The course will also be useful for bankers managing operational risk and also for the following designations:</p> <ol style="list-style-type: none"> <li>1. Chief Finance Officer</li> <li>2. Chief Risk Officer</li> <li>3. Finance and Cost Controller</li> <li>4. Officers in charge of operational risk management</li> <li>5. Professional Accountants</li> <li>6. Professional Auditors</li> <li>7. Financial Analysts</li> </ol>



# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Risk Based Audit</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Working experience in junior to middle management in the area of assurance and compliance
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Overview of risk based audit</li> <li>2. Types of risks having an impact on corporate performance</li> <li>3. Risk profiling including assessing audit risk</li> <li>4. Planning a risk based audit</li> <li>5. Performing a risk based audit</li> <li>6. Regulatory environment</li> <li>7. Risk mitigation</li> <li>8. Risk migration</li> <li>9. Risk transition</li> <li>10. Risk grading</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Recognise the future orientation of modern assurance function</li> <li>2. Recognise risk factors that influences organisational process and performance</li> <li>3. Plan, design, and conduct risk based audit</li> <li>4. Assign a risk grade to auditee</li> <li>5. Comment on transition of risk grading</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with audit and compliance process will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Members of internal audit and assurance team</li> <li>2. Members of audit committee</li> <li>3. Members of risk management team</li> <li>4. Senior officers from Finance and Cost Controller</li> <li>5. Professional Accountants</li> <li>6. Professional Auditors</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Strategic Finance</b>
<b>Knowledge Level</b>	Advanced
<b>Pre-qualification</b>	Working experience at middle to senior management position
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Objectives of financial management</li> <li>2. Integrating wealth maximisation goals with financial reporting</li> <li>3. Process of wealth creation</li> <li>4. Wealth creation and realisation</li> <li>5. Distribution and retention of wealth</li> <li>6. Tools of wealth measurement</li> <li>7. Building financial sustenance</li> <li>8. Risk factors and wealth erosion</li> <li>9. Early warning signs of wealth erosion</li> <li>10. Reporting for wealth creation and management</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Develop an understanding on how wealth is created through economic activities carried on by an entity.</li> <li>2. Recognise difference between wealth creation and realisation.</li> <li>3. Decide on wealth distribution to stakeholders without compromising on sustenance of the entity</li> <li>4. Design reports that focuses on realised wealth</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with senior level decision making process in the area of finance will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Finance Director</li> <li>2. Chief Finance Officer</li> <li>3. Divisional Finance Head</li> <li>4. Head of Audit</li> <li>5. Professional Accountants</li> <li>6. Professional Auditors</li> <li>7. Financial Analysts</li> </ol>

# Training Portfolio and Course Outline

<b>Course Name:</b>	<b>Working Capital Planning</b>
<b>Knowledge Level</b>	Intermediate
<b>Pre-qualification</b>	Working experience in junior to middle level management in the area of planning, budgeting, and working capital management.
<b>Delivery mode</b>	Classroom and Live On-line
<b>CPE credit</b>	Classroom: 24; Live On-line: 24
<b>Syllabus:</b>	<ol style="list-style-type: none"> <li>1. Overview of Working Capital Management</li> <li>2. Designing a working capital policy</li> <li>3. Working Capital Cycle</li> <li>4. Maturity Profile of Funds and Working capital</li> <li>5. Management of Inventory, Receivables, Cash, and Payables</li> <li>6. Working Capital Budgeting</li> <li>7. Financing Working Capital</li> <li>8. Optimising working capital</li> <li>9. Accounting for working capital</li> <li>10. Hedging and working capital assessment</li> <li>11. Populating Working Capital KPI Dashboard</li> </ol>
<b>Course Benefit:</b>	<ol style="list-style-type: none"> <li>1. Determine the appropriate levels of working capital</li> <li>2. Learn how to optimise working capital need under constraint</li> <li>3. Determine independent management strategies for working capital components</li> <li>4. How hedging can be used for better management of working capital</li> <li>5. Compare alternatives to reduce cycle time</li> </ol>
<b>Who should Join?</b>	<p>Anybody involved with planning and control function, especially with any aspect of working capital management will find the course useful. The course will be specifically useful for the following designations:</p> <ol style="list-style-type: none"> <li>1. Senior Finance Officer</li> <li>2. Officers from Budgeting, Finance and Cost Controller</li> <li>3. Officers from production department</li> <li>4. Professional Accountants</li> <li>5. Professional Auditors</li> <li>6. Financial Analysts</li> </ol>