

PAKISTAN AUDIT & ACCOUNTS ACADEMY, QUETTA

Course Contents

PUBLIC FINANCE MANAGERS COURSE (PFMC)

The Public Finance Managers Course (PFMC) is conducted twice in a year in PAAA, Quetta. The said course is available to middle level managers (B-17 & above) of various constituent units of Audit & Accounts Department and other Government organizations. The nominations in this regard are made by the heads of the FA&AOs and Federal & Provincial Governments as well as Semi-Government/Autonomous bodies. The participants of the course also undertake a week-long country study tour of the different public & private sector organizations at Lahore & Islamabad or Karachi in addition to local tours of important organizations at Quetta. The course contents are as under:

S. NO	SUBJECTS / COURSE CONTENTS
1	FINANCIAL MANAGEMENT
	<ul style="list-style-type: none">• Nature & Scope of Financial Management, Public Policy & Public Finance in Pakistan,• Public Expenditure Management, Financial Analysis,• Analyzing public sector financial accounts, Important characteristics of the budgeting process,• Application of financial principles to evaluation of public sector projects,• Key features of public sector financing, Assessing financial performance of public sector companies,• Financial Revenue Generation of the Government and its utilization,• Introduction to Islamic Principles of Financing,• Difference between Ribba & Interest
2	FINANCIAL ACCOUNTING
	<ul style="list-style-type: none">• Purpose & Scope of Accounting and Historical Background• System of Govt: Accounting in Pakistan, NAM & Chart of Accounts (CoA)• General Provident Fund Rules and Travelling & Daily Allowance Rules• Government Loan & Advances, Procurement Rules, Commitment & Fixed Assets Accounting etc
3	AUDITING
	<ul style="list-style-type: none">• History of Financial Auditing and Why Audit? (Philosophy of Audit)• Auditing Standards (INTOSAI),• Audit Command Language (basic)• New issue & Trends in Auditing;<ol style="list-style-type: none">1. Financial Audit & Certification Audit2. Performance Audit & EDP Auditing3. Audit of Public Debt & Privatization4. Information System Auditing<ol style="list-style-type: none">a. What is IS auditing? b. Why audit information systems?c. Performing information systems Audits, d. Evaluating internal controls in an IS environment

	<ul style="list-style-type: none"> • Auditing In Emergency Management Settings; <ul style="list-style-type: none"> a. The process of emergency management settings audit, b. Preparing and executing an audit, c. Audit findings, analysis, reporting, and recommendations, d. Roles of auditors and other professionals in maintaining safe and prepared work environments, e. Threat and preparedness assessment, f. Implementation, monitoring and evaluation of recommended solutions
4	PROJECT ANALYSIS & PROJECT MANAGEMENT
	<ul style="list-style-type: none"> • Definition of Project Management and Project Cycle • Project Appraisal (Eco: & Fin: Analysis) and Project Accounting • Preparation of PC-I, PC-II, PC-III, PC-IV & PC-V
5	MANAGEMENT INFORMATION SYSTEM
	<ul style="list-style-type: none"> • Introduction to Computer & Management Information Systems • Computer Applications (Basic) including Office Automation • System Application Product (SAP)
6	HUMAN RESOURCE MANAGEMENT
	<ul style="list-style-type: none"> • Organizational Management • Motivation, Leadership and Managing Behaviors • Job Analysis and Recruitment, Selection, Induction & Promotion • Performance Management and Change Management <div style="display: inline-block; vertical-align: middle; margin-left: 20px;"> } <div style="border: 1px solid black; padding: 5px; display: inline-block; vertical-align: middle;"> Including all Government Rules & Regulations. </div> </div>