



## Main Highlights



MTCP On Performance Audit and IT Audit

03



United Nation (UN) 2030 Agenda For Sustainable Development

09



NAA Strategic Plan 2016 – 2020

12

## WHAT'S Happening?



Performance Audit Training Programme For AGD Sri Lanka

13



Town Hall Session With Internal Auditor

14



ADB 2<sup>ND</sup> Regional Workshop

15

# Note from the Auditor General



Dear Readers,

The level of auditor's competence matters in auditing because it is associated with the auditors' judgement and audit opinion. Auditor's judgement is important in all phases of the audit beginning with the planning phase. It involved various interests and determined the quality and types of decisions to be taken. It is the responsibility of every auditor to develop their capacity to make quality audit judgment. Training and development is an indispensable function.

The National Audit Academy (NAA) plays a crucial role to ensure the auditors develop and acquire the necessary skill sets as well as sharpen the existing ones. It is important for the Academy to break down the training and development needs to target relevant grades of auditors to provide focused trainings and tangible results. The training has to be relevant and one which the auditor can learn and apply to his/her works. Diversifying the mode of learning and teaching will increase the access of learners and enhance the effectiveness of training.

It is beneficial for the Academy to collaborate with the public and private training institutions including the professional bodies in improving the quality of training in the areas of auditing, accounting, information technology and management. This kind of collaboration will raise the bar for performance in all areas of training in terms of course content, quality and delivery, new initiative pilots, professional development and networking.

It is my pleasure to present to you the first issue of the NAA newsletter. In this and the future issues, there would be interesting articles on different aspects of trainings and development, updates and reports about the NAA activities and other items of interest. We hope that you will find the newsletter informative and insightful. We welcome your suggestions to improve the newsletter as well as contributions for future editions.

(TAN SRI AMBRIN BIN BUANG)  
Auditor General of Malaysia

## From the desk

The introduction of the biannual NAA Newsletter aims to share information, news and insights on trainings and development. I would like to express my deep appreciation to my newsletter team for their work in producing this first issue. This January 2017 Newsletter highlights on the successful organisation of the Malaysian Technical Cooperation Programme on Performance and IT audits which have been launched in 2007. The programme which is funded by the Malaysian Government aimed to exchange knowledge and skills on Performance and IT audits among auditors in the developing countries besides creating networks and interactions.

This issue also feature on a brief report of the regions' paper on the role of Supreme Audit Institutions (SAIs) in the implementation of the post 2015 development agenda – UN 2030 Agenda on Sustainable Development. It is interesting to note that SAIs play a prominent role in the monitoring and accountability framework for the Sustainable Development Goals in respect of strengthening the financial management to ensure the government resources are allocated and spent for the well-being of the people; SAIs themselves must perform effectively and INTOSAI and the regions must help with the capacity building to strengthen the SAIs. The Strategic Plan 2016-2020 will chart the focus of the Academy for the next five years.

It is time sensitive in respond to the current and future environment, promotes action and facilitates change and innovation. The participation of all levels of the management and staff of the NAA and the National Audit Department is instrumental in moving the plan forward. We look forward to working together to achieve it.

(DR MASIAH AHMAD)



*NAA Newsletter Editorial boards....*



# MTCP On Performance Audit and IT Audit



2007 MTCP IT Audit group photo



2007 MTCP Performance Audit group photo

The Malaysian Technical Cooperation Programme or MTCP was officially launched on 7th September 1980 in New Delhi, India to signify Malaysia's commitment to the Technical Cooperation among developing countries. Accredited as one of the MTCP's Course Provider since 2007, the National Audit Academy (NAA) has played a significant role in contributing towards regional capacity building in the area of Public Sector Auditing.

The Academy offers two programmes i.e. Performance Audit and IT Audit. To date, 16 MTCP programmes have been conducted and participated by 45 countries involving 357 participants.

Through these programmes, the NAA hopes to enhance the level of competency and professionalism of the auditors in Performance Audit and IT Audit through the exchange of information, knowledge, skill, experience and best practices.

## MTCP Objectives

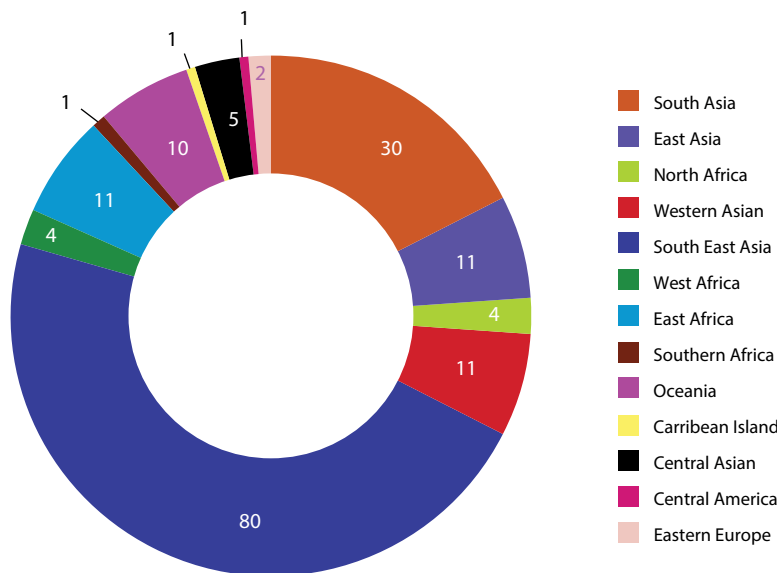
- To share development experience with other countries;
- To strengthen bilateral relations between Malaysia and other developing countries;
- To promote South-South Co-operation;
- To promote technical cooperation among developing countries.

(Source MTCP Portal at <https://mtcp.kln.gov.my>)

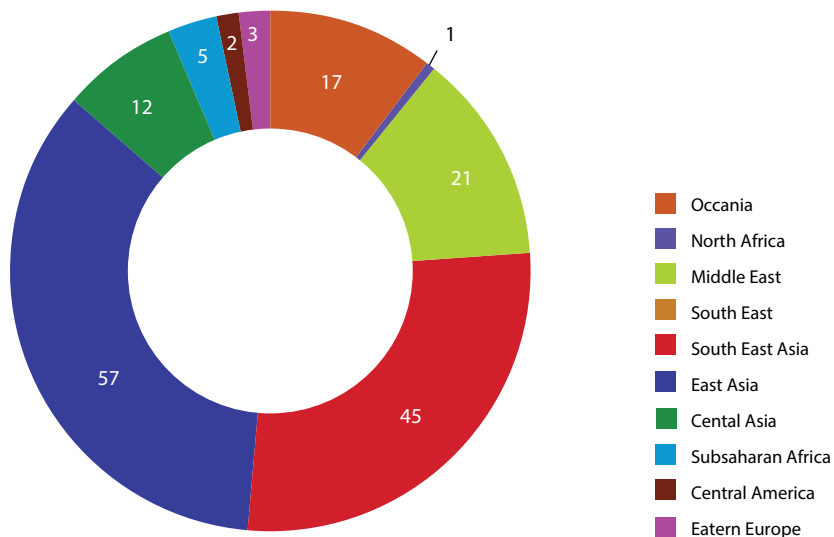
# MTCP Participants From 2007—2016

Performance Audit					
Year	2016	2015	2014	2013	2012
No. of Participants	20	15	21	19	19
Year	2011	2010	2009	2008	2007
No. of Participants	-	20	15	22	20
IT Audit					
Year	2016	2015	2014	2013	2012
No. of Participants	19	22	21	18	-
Year	2011	2010	2009	2008	2007
No. of Participants	16	23	21	23	19

Statistic of Performance Audit Participants by Regions From 2007—2016



Statistic of IT Audit Participants By Regions From 2007—2016



# Course Objectives



*The training enabled participants to learn, exchange knowledge and experiences on conducting performance auditing in the public sector.*

## Performance Audit Course Objectives

- Introduce the fundamental principles, concepts and methods of performance auditing
- Develop practical skills in the Performance Audit process from planning, execution, reporting and monitoring recommendations
- Exchange and share knowledge, experiences and best practices on performance audit

## IT Audit Course Objectives

- Provide an overview on the IT and IT audit process, with an emphasize on the IT systems and controls.
- Enable participants to identify and understand system development and design standards, procedures and management
- Exchange and share knowledge, experiences and best practices on IT audit



## Course Methodology

This interactive training methodology provides participants the opportunity to freely exchange ideas, knowledge and experience with other participants. Other methodologies are lectures, group discussions and presentation, role plays, Q&A session and field visits.



*Each participant is required to prepare a country paper describing the Performance Audit / IT Audit conducted in his/ her Audit*



## Opening of the MTCP Performance and IT Audit on 16 May



Former AAN Director, Madam Noor Akma Binti Mohd Baki delivering her welcoming speech.



The opening remarks delivered by YBhg. Dato' Mustafa Bin Hj. Saman, Deputy Auditor General of Malaysia.

## Performance Audit Course



Some of the Performance Audit participants performing Chicken Dance during Ice Breaking session



Performance Audit participants during mock Exit Conference

## IT Audit Course



Presentation of Country Papers by IT Audit participant, Miss Sylvia Birabwa from Uganda



Participants posing a picture with one of the lecturers, Madam Carolina Muyang Lileng

## Reception Dinner hosted by AG of Malaysia



The Auditor General delivering welcoming speech during the Reception Dinner in conjunction with the MTCP Programme



Participant from Pakistan, Mr. Sarfraz Hussain Ansari raised several questions during the Q&A session with the AG

## Visit to Ministry of Foreign Affairs (MOFA) Putrajaya



Welcoming speech by MTCP Secretariat, Encik Md. Aznor Bin Mahat from MOFA



MTCP's participants pose for a pic in front the Putra Mosque during Putrajaya tour



## Study Visit to IKBTN Sepang



Participants posing questions during Q&A with the Director of IKBTN Sepang, Dr Ir. Azmi bin Ahmad



Participants observing the students working on their projects at the IKBTN engineering facilities

### What The Participants Say?

*"I have been assigned to conduct Performance Audit in my office for three years after attending MTCP Performance Audit Course. The training is very useful, which has been fully supported us while conducting the performance audit"*

Shambhu Kumar Shrestha  
Office of Auditor General Nepal,  
MTCP 2009

*"I participated the performance Audit training in 2012. The two weeks' course bring me deep impression, good memory and the knowledge on the performance audit. Thank you all the lecturers and everyone offered me help"*

Li Fei  
National Audit Office of PR China  
MTCP 2012

*"After attending MTCP Performance Audit Course, I have improved capacity building in performance audit and got experiences and lesson learn from the course. Now I participate in preparing performance audit guideline of my SAI and share my experiences to pilot performance audit team under my department"*

Mr. Hauv Dara,  
National Audit Authority of Cambodia  
MTCP 2012

*"The training provided was very helpful. It had helped me tremendously in all facets of my work. My audit plans have been approved without revisions and the scope, risk areas and auditable areas are clearly identified. My report writing skills have also been improved. All in all the MTCP Performance Audit Course was really a great learning experience."*

Amit Vinesh  
Office of The Auditor General Fiji  
MTCP 2012



# UNITED NATION (UN) 2030 AGENDA FOR SUSTAINABLE DEVELOPMENT

The sustainable Development Goals (SDGs), officially known as Transforming Our World: the 2030 Agenda For Sustainable development, are an intergovernmental set of aspiration goals with 169 targets.

SDGs are the 2030 core agenda in sustainable development which was agreed by world leaders in 25th. September 2015 at the United Nations General Assembly (UNGA)SDGs is successor to the Millennium Development Goals (MDGs) end in 2015. MDGs consists of 8 goals and 21 targets, while SDGs were expanded to 17 goals and 169 targets which continue the goals to achieve the 2030 Agenda in a balanced way of all three dimensions of sustainable development (Social, Economics and Environment).



## MAPPING SDGS WITH THE 11<sup>TH</sup> MALAYSIA PLAN

### 11MP: Strategic Thrust 1

Enhancing inclusiveness towards an equitable society

#### Key initiatives

Inclusivity ensures all Malaysians benefit from economic growth regardless of gender, ethnicity, socio-economic status, or geographic location



### 11MP: Strategic Thrust 2

Improving wellbeing for all

#### Key initiatives

Healthy individuals and happy households, living in cohesive and united communities – this embodies the vision for a socially advanced Malaysia



### 11MP: Strategic Thrust 3

Accelerating human capital development for an advanced nation

#### Key initiatives

The focus on cradle-to-grave talent development and lifelong learning will improve labour productivity, deliver a higher-skilled workforce, and create a virtuous cycle of job creation, growth and social development



### 11MP: Strategic Thrust 4

Pursuing green growth for sustainability and resilience

#### Key initiatives

"Green growth" will be a way of life. This will lead to strengthened food, water, and energy security; lower environmental risks; and ultimately, better wellbeing and quality of life



## MAPPING SDGS WITH THE 11<sup>TH</sup> MALAYSIA PLAN

### 11MP: Strategic Thrust 5

Strengthening infrastructure to support economic expansion

#### Key initiatives

All Malaysians will have access to basic amenities and be connected through integrated transport and high-speed internet. New investments will focus on lowering cost of business and enhancing competitiveness



### 11MP: Strategic Thrust 6

Re-engineering economic growth for greater prosperity

#### Key initiatives

We will ensure quality growth and international competitiveness. All economic sectors will migrate towards more knowledge-intensive and high value-added activities with greater productivity



### Transforming public service for productivity

- Enhancing project management for better and faster outcomes
- Strengthening talent management for the public service of the future
- Enhancing service delivery with citizens at the centre
- Rationalising public sector institutions for greater productivity and performance
- Capitalising on local authorities for quality services at the local level





Chairman of ASOSAI presenting the regions' paper on SDGs

The Auditor General of Malaysia, Tan Sr Ambrin Buang who is also the Chairman of Asian Organization of Supreme Audit Institutions (ASOSAI) headed a delegation to participate at the XXII International Congress of Supreme Audit Institutions (INCOSAI) in Abu Dhabi, United Arab Emirates on 7th to 9th December 2016. On 8th December, he presented a paper on Theme 1 pertaining to the Sustainable Development Goals (SDGs) - "How International Organisation of Supreme Audit Institutions (INTOSAI) Can Contribute

to the UN 2030 Agenda for Sustainable Development, Including Good Governance and Strengthening the Fight Against Corruption?" The paper is a culmination of feedbacks from African Organisation of Supreme Audit Institutions (AFROSAI), Arab Organisation of Supreme Audit Institutions (ARABOSAI), Asian Organization of Supreme Audit Institutions (ASOSAI), Caribbean Organisation of Supreme Audit Institutions (CAROSAI), European Organisation of Supreme Audit Institutions (EUROSAI) and Pacific Association of Supreme Audit Institutions (PASAI) regions.

In the presentation, he stressed on the crucial issues such as the readiness of SAIs to cope with the challenges in achieving the set goals and targets, the existence of the country's implementing and governance.

Four approaches are identified for SAIs to contribute to the attainment of the 2030 UN Agenda on Sustainable Development particularly in realising SDG 16 pertaining to peace, justice and strong institutions.

1. Preparedness of National Governments and readiness of national systems and data for the implementation, monitoring and follow-up on the SDGs.
2. Conducting Performance Audits to assess the economy, efficiency and effectiveness of the programmes/ activities/projects pertaining to SDGs
3. Assessing and supporting the implementation of SDG 16 through the development of the SAI Performance Management Measurement tool to gauge the effectiveness of the financial management and the feasibility of conducting the audit on performance information.
4. SAIs being models of transparency and accountability must lead by example. They must measure and report on their performances.



Director Mr. Khalid Khan bin Abdullah Khan as one of the panellists at the XXII INCOSAI 2016





The Auditor General of Malaysia and delegation from SAI Kazakhstan

Several issues and challenges in relation to the SDGs implementation is regarding the SAIs' legal and institutional framework, SAIs' governance values system, readiness of the national system and gathering of data as well as the level of capacity and capability of SAIs. In the context of SDGs implementation, Tan Sri Ambrin recommended several strategies for the INTOSAI. Among others are continue on the initiatives of SAI independence; raising awareness on the SAIs' role to audit the SDGs' implementation; provide the necessary assistance in capacity building, develop standards and guidance, conduct research; intensifying collaborations and knowledge sharing among regions and with developmental partners and other international organisations.

At the regions level, they must continue to play an active role in advocating SAIs' independence, forming a Working Group on SDGs, encourage to integrate the audits of SDGs

in the mainstream audits, conduct relevant trainings, leverage new technologies in gathering or analysing data by using open data, Big Data or data analytic and active collaboration and interactions through regional, thematic and global mainstream audits, conduct relevant trainings leverage new technologies in gathering or analysing data by using open data, Big Data or data analytic and active collaboration and interactions through regional, thematic and global groupings.

At the SAIs level, they must strive for the ideal independence, realign their audit plans to cover SDGs' programmes and projects, prioritise the SDGs to be audited, shift to riskbased analysis to identify high risk SDGs, SAIs should be mandated to conduct the performance audits and carry out real time audits and the importance of the Heads of SAIs' commitment in implementation of the audit of SDGs.

# NAA STRATEGIC PLAN 2016 – 2020



NAA Strategic Plan 2016 – 2020 sets out the focus and priorities to be achieved in the next 5 years in line with Thrust 4 of the National Audit Department’s Strategic Plan 2016 – 2020 on strengthening the capacity. This Strategic Plan is the result of the wide ranging analyses of the current transformation of the Department; strengths, weaknesses, opportunities and threats faced by NAA, the capacity and capability of those involved in delivering the programmes and the training needs of the auditors. The mission of the Academy is basically to “Build Competency and Capacity in Public Sector Auditing” with the vision to be the “Prime Training Institution in Public Sector Auditing”.

### This Strategic Plan outlines seven measurable and achievable objectives:

- To equip the auditors with knowledge, skill and ability in auditing and other related fields;
- To provide quality and systematic training programme;
- To provide expert trainers;
- To expand the learning approach to blended learning;
- To provide a conducive infrastructure;
- To forge smart partnership with public training institution/public higher education learning institute/professional bodies/private training institution/international organisation;
- To promote NAA as the prime auditing training institute.

This Strategic Plan provides the actions and interventions necessary to address the challenges to achieve the vision, mission and objectives of NAA. There are 5 main thrusts supported by the strategic actions, key performance indicators and timelines.

No.	Trust	Strategy
1.	To build and improve the competency of the auditor	Conducting a systematic and effective training programme
2.	To enhance the quality of learning and teaching	<ul style="list-style-type: none"> <li>• Designing current and relevant training programmes</li> <li>• Building and improving the competency of the instructors</li> <li>• Quality control on the training programme</li> <li>• Diversifying the mode of learning and teaching</li> </ul>
3.	To improve NAA infrastructure	Building and improving the infrastructure amenities
4.	To establish net working / collaboration with related parties	Forging networking/ cooperation with internal and external training institutions / professional bodies / international organisations
5.	To raise the position of NAA as the prime training institution in auditing	Intensifying the activities to promote NAA at the national and international levels

There are three phases of implementation to transform the NAA to be an excellent training centre:

Phase 1	2005 – 2015 (Foundation and Enhancement)
Phase 2	2016 – 2026 (Enhancement and Strengthening)
Phase 3	2027 and after (Excellence and Sustainability)



# Performance Audit Training Programme For AGD Sri Lanka



A batch of 80 participants from the Auditor General's Department of Sri Lanka (AGDSL) have attended the Performance Audit Training Programme starting from 21st November until 2nd December 2016. The course is the first series where the AGDSL intends to send 1,200 officers to undergo training at the National Audit Academy (NAA). The purpose of the programme is to give exposure to the Sri Lankan Auditors about the concepts, principles and the implementation process of performance auditing. Lecture delivered by the speaker of the National Audit Department (NAD) officers is conducted in two-way communication approach, group exercises, role play and group presentation.

As part of the study visits, participants were also taken to selected government agencies for the purpose of sharing experiences. Two agencies involved are the Malaysian Anti-Corruption Commission and Remote Sensing Agency. Knowledge sharing sessions were also conducted on specialised topics such as IT, construction and environmental auditing.

Participants were also brought to KLCC, KL Tower and several tourist attractions around the Klang Valley for sightseeing. They also had the opportunity to visit Singapore as part of the social programmes.





# Town Hall Session With Internal Auditors



Q&A session with the guest of honour



Group Photo Session

The Town Hall Session with the Internal Auditors was held on 3rd November 2016 as a forum to foster close relationship and cooperation between National Audit Department and the officers from Internal Audit Unit/ Division in the Ministries, States, Agencies or Local Authority and Statutory Bodies. It is also a platform for the Auditor General to convey important matters pertaining to the current development issues to the attention of Senator Datuk Paul Low Seng Kuan, Minister in the Prime Minister Department. A total of 500 officers and staff from the National Audit Department stationed in the Internal Audit Units/ Divisions and Senior Officers of the National Audit academy attended the Town Hall Session.



Among the participants attending the Town Hall session



Senator Datuk Paul Low Seng Kuan, Minister in the Prime Minister's Department delivering a speech

The Auditor General addressing the audience



# 2<sup>ND</sup> REGIONAL WORKSHOP ON ENHANCING THE ROLES OF SAIS IN SELECTED ASEAN COUNTRIES

14<sup>TH</sup> - 18<sup>TH</sup> NOVEMBER 2016 | NATIONAL AUDIT ACADEMY OF MALAYSIA



The 2nd Regional Workshop on Enhancing the Roles of Supreme Audit Institutions (SAIs) in Selected ASEAN Countries was successfully held at the National Audit Academy from 14th to 17th November 2016, with the administrative support from Asian Development Bank (ADB).

It was attended by 35 participants from SAI Brunei, SAI Cambodia, SAI Indonesia, SAI Lao PDR, SAI Malaysia, SAI Myanmar, SAI Thailand, SAI Philippines, SAI Vietnam, and representative from Asian Development Bank.

The meeting was held with the purpose to enhance the role of SAIs in adapting and implementing International Standards of Supreme Audit Institutions (ISSAIs) as well as to discuss the role of SAIs in combating fraud and corruption. The participants actively discussed and exchanged their views and opinions in the workshop.



# Meeting With Newly Promoted Senior Officers



Group photo with the Auditor General

On 5th October 2016, the Auditor General of Malaysia, Tan Sri Ambrin Buang conveyed his message to the newly promoted Senior Officers of the National Audit Department. He mentioned on the National Transformation Agenda and the new reorganization of the National Audit Department to achieve high performing and dynamic service. A total of 500 officers and staff from National Audit Department gathered for the event.



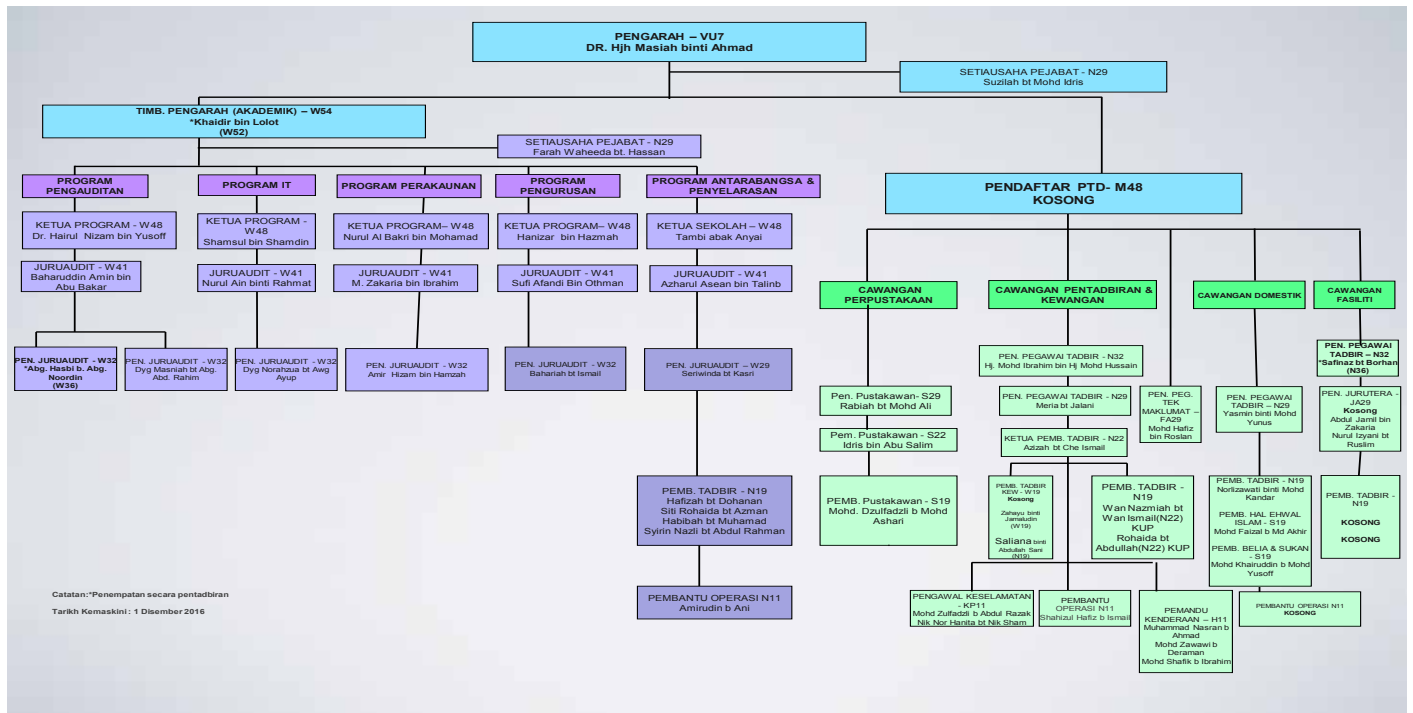
The Auditor General addressing the audience



The arrival of the Auditor General, Tan Sri Ambrin Bin Buang



# NAA New Organisation Structure (Effective September 2016)



## 2016 AAN Training Activities

Program	Courses	
	Planned	Actual
Audit Programme	25	26
Accounting Programme	18	23
IT Programme	18	27
Management Programme	19	19
<b>Total</b>	<b>80</b>	<b>95</b>
<b>Training Cost</b>	<b>1,047,467.00</b>	

# NAA Training Calendar (Jan-June 2017)

Nama Kursus	Kod Kursus	Bil. Hari	Jan.	Feb.	Mac	April	Mei	Jun	Jul.	Ogos	Sept.	Okt.	Nov.	Dis.
<b>PROGRAM PENGAUDITAN</b>														
<b>PERINGKAT ASAS (FUNGSIONAL)</b>														
Pengauditan Penyata Kewangan (eBlended)	AU101F	4					2-5							
Pengauditan Berdasarkan Risiko (eBlended)	AU102F	3						12-14						
Pengenalan Kepada Pengauditan Prestasi	AU103F	3		14-16										
Pengenalan Kepada Pengauditan Pengurusan Kewangan	AU104F	3										24-26		
Pengenalan kepada Pengauditan Pengurusan Syarikat Kerajaan	AU105F	3						5-7						
Pengenalan kepada Pengauditan Perolehan Kerajaan	AU106F	3	24-26											
Pengauditan Jaminan Kualiti	AU108F	3								5-7				
<b>PERINGKAT PERTENGAHAN (FUNGSIONAL)</b>														
Pengauditan Penyata Kewangan - Pertengahan	AU201F	4							10-13					
Pengauditan Prestasi - Pertengahan	AU202F	4								7-10				
Teknik Pengumpulan Bukti Audit	AU203F	3			7-9									
Fraud Risk Management	AU204F	4			27-30									
Penulisan Laporan Ketua Audit Negara	AU205F	4				4-7								
Pengauditan Tadbir Urus Korporat - Pertengahan	AU206F	3									25-28			
Laporan Ketua Audit Negara - Key Audit Matters	AU207F	3								22-24				
<b>KURSUS PILIHAN (ELEKTIF)</b>														
Pengauditan Perkastaman	AU201E	3					22-24							
Pengauditan Percukaian	AU202E	3				11-13								
Pengauditan Pengubahan Wang Haram	AU203E	3				18-20								
Pengauditan Pengurusan Tanah	AU205E	3										3-5		
Rangkaian Paip Pembentungan	AU206E	2		21-23										
Pengauditan Alam Sekitar	AU207E	3											7-9	
<b>PROGRAM IT</b>														
<b>KURSUS FUNGSIONAL</b>														
Audit Command Language (ACL) Siri 1/2017 (PTM)	IT101F	4		6-8										
Data Analytics	IT102F	3			6-9									
IT Control	IT103F	5			20-24									
Digital Forensic	IT104F	4				10-13								
System Development Life Cycle (SDLC)	IT105F	3				25-27								
Sistem Perakaunan Kerajaan	IT106F	3					2-5							
MySQL	IT107F	4					22-24							
<b>KURSUS ELEKTIF</b>														
Adobe Photoshop CSS	IT201E	3										16-18		
Adobe After Effect	IT202E	3		21-23										
Adobe InDesign	IT203E	3							15-17					
MS Access 2010	IT204E	3									11-13			
MS Publisher 2010	IT205E	3						11-13						
MS Excel 2010	IT206E	3								28-30				
MS PowerPoint 2010	IT207E	3									18-20			
Kursus untuk Juruteknik	IT208E	3										30-31	1	
Data Mining	IT209E	3						12-14						



Nama Kursus	Kod Kursus	Bil. Hari	Jan.	Feb.	Mac	April	Mei	Jun	Jul.	Ogos	Sept.	Okt.	Nov.	Dis.
<b>PROGRAM PERAKAUNAN</b>														
<b>KURSUS FUNGSIONAL</b>														
<b>PERINGKAT ASAS</b>														
Accounting For Non Accountants	AC1006F	3	24-26											
Pengenalan kepada Perakaunan Sektor Awam & Updates Mengenai Piawaian Perakaunan berdasarkan MPSAS, MPERS dan MFRS	AC1007F	3					16-18							
<b>PERINGKAT PERTENGAHAN</b>														
Presentation of Financial Statements berdasarkan MPSAS - di negeri Sarawak	AC2108F	3		14-16										
Presentation of Financial Statements berdasarkan MPSAS - di negeri Sabah	AC2108F	3			14-16									
Presentation of Financial Statement berdasarkan MPERS	AC2110F	3							25-27					
Presentation of Financial Instrument and Budget Information in Financial Statement berdasarkan MPSAS	AC2112F	3						5-7						
Presentation of Financial Statement berdasarkan MFRS	AC2102F	3			21-23									
Accounting for Assets and Inventories berdasarkan MPSAS & MFRS	AC2113F	3								18-20				
Accounting for Revenue, Government Grants and Disclosure of Government Assistance berdasarkan MPERS & MFRS	AC2114F	3								28-30				
Accounting for Construction Contracts and Investment Property berdasarkan MPSAS	AC3201F	3											07-09	
Accounting for Leases, Borrowing Cost and Employee Benefit berdasarkan MPSAS	AC3202F	3										10-12		
Corporate Finance & Capital Budgeting	AC3204F	3				25-27								
Forensic Accounting (Creative Accounting Resulting In Fraud)	AC3215F	3								15-17				
<b>KURSUS ELEKTIF</b>														
Accounting For GST	AC3218E	3										24-26		
Perakaunan bagi Pelaburan Dalam Pasaran Modal Islam	AC3223E	3								26-28				
<b>PROGRAM PENGURUSAN</b>														
Program Transformasi Minda Siri 1/2017	MA001F	5		13-17										
Kursus Asas Juruaudit & Penolong Juruaudit Siri 1/2017	MA002F	12		18-28	1-3									
Intensif Peperiksaan Untuk Juruaudit & Penolong Juruaudit (Undang-undang)	MA003F	1				17								
Intensif Peperiksaan Untuk Juruaudit & Penolong Juruaudit (Pengauditan)	MA004F	2				18-19								
Intensif Peperiksaan Untuk Juruaudit & Penolong Juruaudit (Perakaunan)	MA005F	3				20-22								
Effective Presentation Skills	MA006F	3					22-24							
Kemahiran Komunikasi (Bahasa Inggeris)	MA007F	3				25-27								
Bengkel e-Content	MA001E	4	24-26											
Penulisan Laporan Rasmi	MA008F	3					2-4							
Bengkel Fotografi Untuk Juruaudit	MA002E	4			27-30									
Management Tools	MA003E	3							28-30					
Training of Trainers - Professional Case Writers	MA004E	4		28	1-3									
Pemikiran Kreativiti & Inovasi	MA005E	3							7-9					
Effective Negotiation Skills	MA009F	3								26-28				
Problem Solving & Thinking Skills	MA006E	3						11-13						
Training of Trainers	MA007E											2-6		
<b>PROGRAM ANTARABANGSA</b>														
MTCP Performance Audit	AB201E	12							17-28					
MTCP IT Audit	AB202E	12							17-28					
Performance Audit - Auditor General's Department Sri Lanka	AB203E	12	9-20		6-17	3-14	8-19			4-15		13-24	4-15	
ADB Capacity Development In Performance Audit- Government Officers Of Bangladesh	AB204E	12			13-24									

NOTA: Jadual Kursus Ini Tertakluk Kepada Pindaan.



AKADEMI AUDIT NEGARA, MALAYSIA  
Persiaran Timur 3  
71760 Bandar Enstek, Nilai  
Negeri Sembilan Darul Khusus  
Tel : 06-782 2020  
Faks : 06-782 2082  
Emel : akademi@audit.gov.my

[www.akademi.audit.gov.my](http://www.akademi.audit.gov.my)