



FOR MARKETERS, BANKERS, ENGINEERS,  
ENTREPRENEURS AND BUSINESS LEADERS,  
FINANCE AND IT PROFESSIONALS

**CMA (Australia)**  
The Institute of Certified Management Accountants (Australia)

**GRADUATE CONVERSION  
PROGRAMME**

THE MOST SOUGHT AFTER FINANCIAL QUALIFICATION  
for Non-Finance Professionals & Finance Professionals

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**Our Agenda for the day - Induction**

• Welcome and Introduction	8.30 am
• Meet your lecturers	9.00 am
• Experience sharing by students & members	9.10 am
• Introducing the Academy of Finance team	9.40 am
• Your next step to join the programme	9.50 am
• Self-introduction of participants	9.55 am
• Questions and answers	10.25 am
• Snacks Break	10.30 am

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## Our Agenda for the day - Lectures

- Financial Management (FM)  
11.00 am – 11.15 am
- Financial Statement Analysis (FSA)  
11.15 am – 11.30 am
- Financial Modelling (FMD)  
11.30 am - 11.45 am
- Management Accounting (MA)  
11.45 am – 12.00 pm
- Further clarifications 12.00 pm
- End of the day 12.30 pm



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## Academy of Finance

Specialised educational institute established  
seventeen years ago with the vision of:

- Empowering non-finance professionals with essential financial acumen
- Advancing the careers of finance professionals through globally recognised qualifications




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**15**  
YEARS OF EXCELLENCE

A QUINDECENNIAL OF  
PROFESSIONAL EDUCATION.

**04** COMPANIES    **05** INSTITUTIONS    **08** QUALIFICATIONS

Educating more than 5,000 Professionals  
Local and Overseas

In more than **25** Countries

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Business

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**16<sup>th</sup>**  
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## Introduction – Kapila Dodamgoda



**MA Economics**  
**Fellow CMA(Australia)**  
**FCMA (UK), CGMA, MCSI, CIM (UK)**  
**B Sc Engineering, AMIESL, MSLIM**

**Founder/Managing Director**  
**Academy of Finance**  
**Regional Director**  
**ICMA Australia (Sri Lanka)**  
**Director**  
**Vallibel Finance PLC**  
**Former Director**  
**NERD Center**  
**Former Finance Director**  
**MAS Investments**

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## Institute of Certified Management Accountants (Australia)

ICMA (Australia) qualification was incorporated in 1996 with the objective of offering a specialised professional organisation for Management Accountants.

Today ICMA has a global presence with offices in 20 countries and over 10,000 members in more than 50 countries.

These members include senior finance professionals, accountants, business leaders, entrepreneurs and academics from diverse industries and sectors.




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## Institute of Certified Management Accountants (Australia)



**Prof Brendan O'Connell**  
PhD, CA, CPA, FCMA

President - ICMA (Australia) and  
Professor RMIT University



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## Institute of Certified Management Accountants (Australia)



**Prof Janek Ratnatunga**  
PhD, MBA, Dip. M, FCA, CMA,  
CEO - ICMA (Australia)



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## Institute of Certified Management Accountants (Australia)

ICMA (Australia) qualification was introduced to Sri Lanka by the Institute of Chartered Accountants of Sri Lanka in 1999.

Academy of Finance was appointed as the exclusive strategic partner in 2006.





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## ICMA Australia – Sri Lanka Region



**Kapila Dodamgoda**  
MA, FCMA, Fellow CMA (Australia),  
B Sc Eng., MCSI, ACIM, MSLIM, AMIESL  
Regional Director (SL) – ICMA (Australia)



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## Sri Lanka Region President & Vice President



**Vice President  
Dr Samitha Perera**  
Chairman  
Lanka Sathosa Ltd




**President  
Ashan Nissanka**  
Director and CEO  
Assetline Finance Limited





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 <b>Calvin Ebert</b> General Manager - Business Development Ceylona Health (Pvt) Ltd	 <b>Dr Chandrani Adikaram</b> Manager Business Development CINEC Campus (Pvt) Ltd	 <b>Charitha Fernando</b> Director Freight Movers Logistics (Pvt) Ltd
 <b>Dharshana Wijemanne</b> Director/CEO Advantia JPL	 <b>Hasala Thilakarathne</b> Head - Consumer & Digital Business LOLC Finance PLC	 <b>Julianne Fernando</b> Senior Manager - Media and Sustainability Nestle Lanka Limited

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 <b>Samudra Amunugama</b> Director Sales & Marketing Softlogic Information Technologies (Pvt) Ltd	 <b>Suresh Motha</b> Managing Partner SRAM Consultants (Chartered Accountants)	 <b>Dr Tharindu Atapattu</b> Director/Chief Executive Officer Swisstek Aluminium Ltd
 <b>Manjula Dissanayake</b> Manager - IS Audit Sampath Bank PLC	 <b>Prabodhanie Wanigasundara</b> Chief Operating Officer DOR Solutions Lanka (Pvt) Ltd	 <b>Rasika Epassinghe</b> Assistant General Manager State Trading (General) Corporation Ltd

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The diagram illustrates the conversion process for Non-Finance Graduates and Qualified Professionals. It features two main boxes connected by a yellow arrow pointing from left to right. The left box is titled 'CMA GRADUATE CONVERSION PROGRAMME' and includes a small upward-pointing arrow icon. The right box is titled 'CMA QUALIFYING WORKSHOP' and includes a checkmark icon. Above the right box, the text 'Non-Finance Graduates' and 'Qualified Professionals' is displayed. The entire diagram is set against a background that includes the CMA (Australia) logo in the top left corner and a city skyline at the bottom.

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**ICMA (Australia)**  
**Graduate Conversion Programme**

**Non-Finance Graduates**  
**Qualified Professionals**

**CMA GRADUATE CONVERSION PROGRAMME** → **CMA QUALIFYING WORKSHOP**

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## ICMA (Australia) Graduate Conversion Programme

Candidates are required to follow a combination of four subject modules and the Qualifying Workshop

- Financial Modelling (FMD)
- Management Accounting (MA)
- Financial Statement Analysis (FSA)
- Financial Management (FM)





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## What you will learn

### UNDERSTAND THE LANGUAGE OF BUSINESS

In today's business world, your success & effectiveness will depend on how well you can handle the numbers.



**NUMBERS ARE FASCINATING**

The golden ratio emanating from Fibonacci sequence is present in nature, art and architecture.

$$\phi = \frac{1 + \sqrt{5}}{2} = 1.618$$

JOIN THE  
**FINANCIAL MODELING MODULE**

IF YOU WANT TO LEARN ABOUT:

- Understanding how the company accounting system is built from transaction level, trial balance to the income statement and balance sheet.
- Performing a comprehensive financial ratio analysis to make a judgement on your company's financial performance.
- Comprehensive insight to excel covering the fundamentals, functions and tools regularly used by business managers.
- Building well structured, professional excel models for day-to-day business decision making in marketing, operations and supply chain management.

  
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JOIN THE  
**MANAGEMENT ACCOUNTING MODULE**

IF YOU WANT TO LEARN ABOUT:

- Preparing a budget for your company, using it for planning, controlling & decision making.
- Pricing the products, services or the projects based on the right costing information.
- Measuring the departmental, business unit & organizational performance using the right mix of financial & non-financial KPIs.
- Applying the simple CVP analysis techniques for business decisions in marketing, operations & supply chain management.

  
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JOIN THE **FINANCIAL STATEMENT ANALYSIS** MODULE

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## Accounting

**Control Business Information Relevant Decisions Revenues**

**Loss**

**Transactions Management Summarizing Accountability Receivables**

**Liabilities**

**Bookkeeping Balance**

**Collecting Debit Credit Reporting Structured Expenses**

**Equity**

**Income Statements**

**Register Ledger**

**Accounting**

**Classifying Recording Financial Auditing**

**Posting Reliable Account**

**Register Ledger**

**Income Statements**

**Assets**


**Petty cash**

**Sheet**

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## ICMA Participant Profiles

**Marketers**

Who want to speak the language of finance with confidence

**Bankers**


Who want to be smarter than their clients' Accountants


**Engineers and IT Professionals**

Who want to run projects and operations based on numbers

**Lawyers**

Who realise that numbers insight will make you a complete corporate lawyer





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## ICMA Participant Profiles

**MBA Holders**

Who want to ascend the corporate ladder and fast track to the Board

**Business Consultants**

Who are passionate to provide 360-degree consultancy solutions

**Entrepreneurs and Business Leaders**

Who want to run their businesses, to give a hard time to the accountant

**Medical Practitioners**

Who realise that numbers matter in dealing with others' lives





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### MARKETERS CAN BECOME CERTIFIED MANAGEMENT ACCOUNTANTS AUSTRALIA



**Rohan Somawansa**  
Head of Marketing and Corporate Communications  
DSI Samson Group



**Samantha Herath**  
General Manager - Operations  
Laugh's Lubricants Limited



**Chinthaka Perera**  
Director Sales  
Hemas Pharmaceuticals



**Enoch Perera**  
Assistant General Manager  
Marketing - Exports  
P&P Glass

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### BANKERS CAN BECOME CERTIFIED MANAGEMENT ACCOUNTANTS AUSTRALIA



**Viji Vigna**  
Manager - Private Banking  
Nations Trust Bank



**Rukshi Willarachchi**  
Manager - Privilege Banking  
NDB Bank PLC - Privilege Centre



**Kamal Bandara**  
Senior Manager  
Pan Asia Banking Corporation PLC



**Dilantha Daniel**  
Manager Treasury Operations  
Bank of China Ltd

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**Samuddika Mendis**  
Nation National Bank PLC  
Senior Manager



**Ajith Salgado**  
Chief Information Officer  
Sampath Bank PLC



**Asanka Madhawa**  
Bank of Ceylon  
Assistant General Manager  
(Accounting and Tax)



**Gayani Chamila**  
Nations Trust Bank PLC  
Assistant Vice President  
Credit Services

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**Anusha Katuwavila**  
Chief Manager  
Sustainable Banking  
Bank of Ceylon

  
**Dr. Tharindu De Mel**  
Manager Medical Services  
Hemas Hospitals  
Wellstar

  
**Shashika Edirisinghe**  
General Manager  
Sales & Marketing  
Finco Technologies

  
**Edga Melan**  
General Manager  
Group Engineering  
Branco Apparels

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**Suresh Perera**  
Assistant General  
Manager  
Bank of Ceylon

  
**Asitha Vidanagamage**  
Senior Manager - Business  
Revised & Rehabilitation  
Commercial Bank of Ceylon PLC

  
**Rasanayagam Kumaran**  
Resident Regional  
Manager - North  
Sampath Bank PLC

  
**Praveen Perera**  
Assistant Vice President  
Finance - Deutsche Bank  
AG Colombo Branch

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**Harsha Disarathna**  
Silveta Pvt Ltd  
Deputy General  
Manager, Industrial  
Engineering



**Kumudu Ilangarathna**  
Chief Operating  
Officer  
Delta Gail  
Industries



**Sankha Lakshitha Bandara**  
ITL Vizag India Pvt  
Limited  
General Manager



**Konara Karunaratna**  
Hiraramani Root Clusters  
General Manager  
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Chief Manager  
Bank of Ceylon



**Eranga Rajapaksha**  
Senior Manager  
Finance  
Brandix Apparel  
Solutions Limited



**Hiranthi Kumari Perera**  
General Manager  
Finance  
Vision Care Optical  
Services Group



**Hasala Thilakarathne**  
Head - SME & Consumer  
Business  
LOLC Finance PLC

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**Chandrika Jayaneththi**  
Vice President  
Client Management  
Inter-Citi Logistics, Canada



**Eranga Rajapaksha**  
Senior Manager  
Brandix Apparel Solutions  
Limited, India



**Lakshman Peiris**  
Category and Commercial  
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Technologies  
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Director

**Arunachalam Ilanko**  
A.I. Industrial  
Automation (Pvt) Ltd  
CEO/Managing  
Director

**Dr. A. H M Naseer**  
Lanka Focus (Pvt) Ltd  
Managing Director

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**Class Schedules and timing**

**Unit 1 – Virtual Classes - Weekend**

- **Financial Modelling**  
Saturday 8.00 am to 11.00 am – SL Time  
2.30 am to 5.30 am - GMT
- **Management Accounting**  
Saturday 11.30 am to 2.30 pm  
6.00 am to 9.00 am - GMT

Classes commencing on **7<sup>th</sup> February**



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## Virtual Classes – Weekend (Saturday)

- **Financial Modelling**  
8.00 am to 11.00 am – SL Time  
2.30 am to 5.30 am - GMT
- **Management Accounting**  
11.30 am to 2.30 pm – SL Time  
6.00 am to 9.00 am - GMT

Dubai	6.30 am to 1.00 pm
Vietnam/Indonesia	9.30 am to 4.00 pm
Saudi Arabia	5.30 am to 12.00 pm

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## Class Schedules and timing

### Unit 2 – Virtual Classes - Weekend

- **Financial Statement Analysis**  
Saturday 3.00 pm to 6.00 pm  
9.30 am to 12.30 pm - GMT
- **Financial Management**  
Saturday 6.30 pm to 9.30 pm  
1.00 pm to 4.00 pm - GMT

Classes commencing on **7<sup>th</sup> February**

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## Virtual Classes – Weekend (Saturday)

- **Financial Statement Analysis**  
3.00 pm to 6.00 pm – SL Time  
9.30 am to 12.30 pm - GMT
- **Financial Management**  
6.30 pm to 9.30 pm – SL Time  
1.00 pm to 4.00 pm - GMT

Dubai	1.30 pm to 8.00 pm
Vietnam/Indonesia	4.30 pm to 11.00 pm
Saudi Arabia	12.30 pm to 7.00 pm

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## Virtual Classes – Weekend (Saturday)

**Financial Modelling** 8.00 am to 11.00 am  
2.30 am to 5.30 am - GMT


**Management Accounting** 11.30 am to 2.30 pm  
6.00 am to 9.00 am - GMT

**Fin. Statement Analysis** 3.00 pm to 6.00 pm  
9.30 am to 12.30 pm - GMT

**Financial Management** 6.30 pm to 9.30 pm  
1.00 pm to 4.00 pm - GMT

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## Class Schedules and timing

### Unit 2 – Virtual Classes - Weekday

- Financial Statement Analysis
  - Tuesday** 6.30 pm to 9.30 pm
  - 1.00 pm to 4.00 pm - GMT
  - Classes commencing on **10<sup>th</sup> February**
- Financial Management
  - Thursday** 6.30 pm to 9.30 pm
  - 1.00 pm to 4.00 pm - GMT
  - Classes commencing on **12<sup>th</sup> February**



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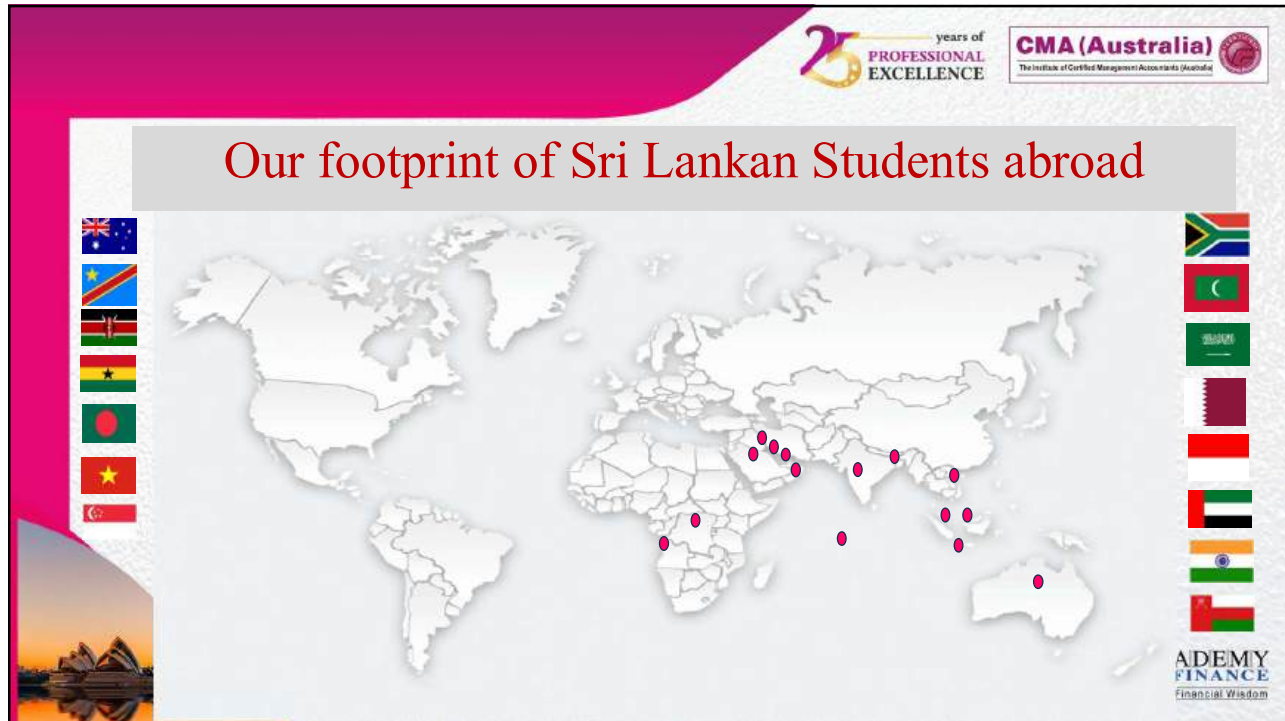
## Virtual Classes – Weekday

- Financial Statement Analysis
  - 6.30 pm to 9.30 pm – SL Time (Tuesday)
  - 1.00 pm to 4.00 pm - GMT
- Financial Management
  - 6.30 pm to 9.30 pm – SL Time (Thursday)
  - 1.00 pm to 4.00 pm - GMT

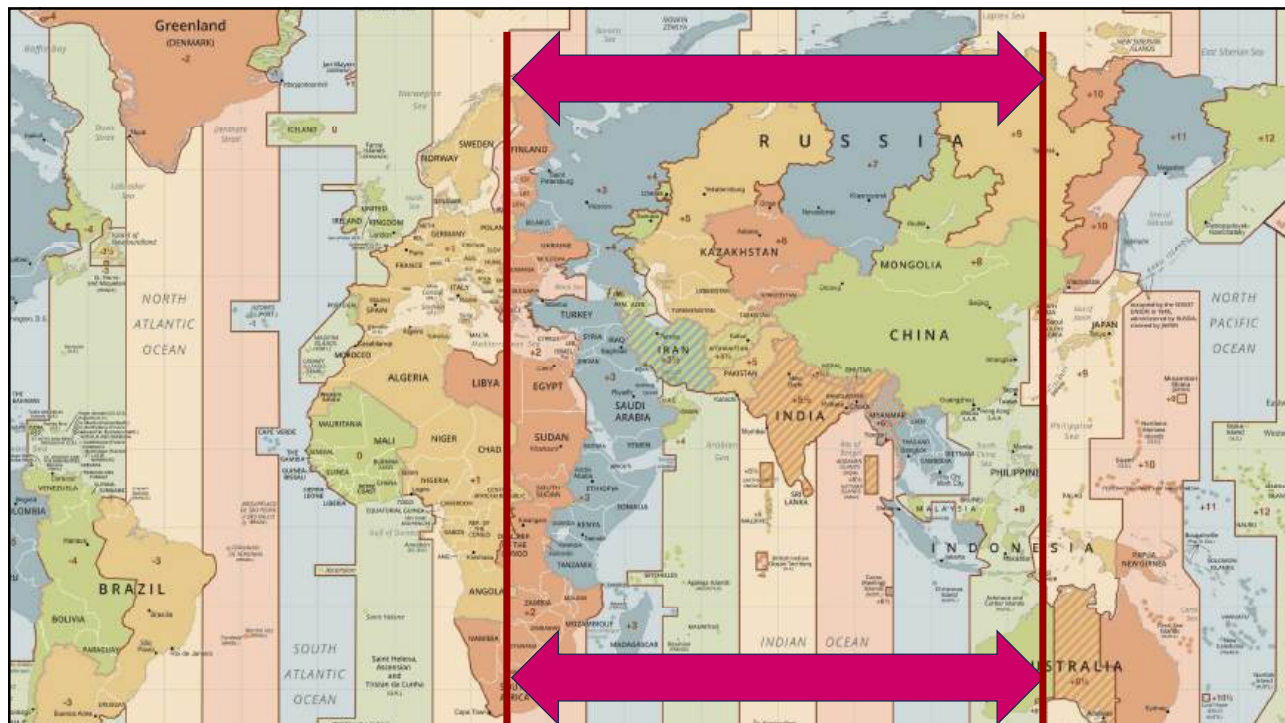
Dubai	5.00 pm to 8.00 pm
Vietnam/Indonesia	8.00 pm to 11.00 pm
Saudi Arabia	4.00 pm to 7.00 pm



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## Your Assessment mechanism

Comprises of two components


- Three-hour Open Book Examination 60%
- Three-member Group Assignment 40%

Success Criteria

- Overall marks 50% AND
- Examination marks 50%



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## Examinations



**FINANCIAL MODELLING (DECEMBER 2024)**  
*INSTRUCTIONS TO CANDIDATES*


Part - A

1. Candidate Number
2. Examination Time THREE hours
3. There are EIGHT questions in EIGHT different sheets (please check before commencing)
4. This is a final exam
5. ALL questions are COMPULSARY in PART - A (Q1, Q2, Q3, Q4)
6. Answer ONLY TWO Questions from PART - B (Q5, Q6, Q7, Q8)



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## Examinations



**MANAGEMENT ACCOUNTING (DECEMBER 2024)**  
*INSTRUCTIONS TO CANDIDATES*


1. Candidate Number
2. Examination Time THREE hours
3. There are SEVEN Questions in SEVEN different sheets (please check before commencing)
4. This is a final exam
5. ALL Questions are COMPULSARY in PART - A (Q1, Q2)
6. Answer ANY THREE Questions from PART - B (Q3, Q4, Q5, Q6, Q7)



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## Examinations




**FINANCIAL STATEMENT ANALYSIS (DECEMBER 2024)**

*INSTRUCTIONS TO CANDIDATES*


**CANDIDATE NUMBER:** \_\_\_\_\_

1. This is an open book examination. All materials including electronic handheld calculators are permitted except for laptop computers and mobile phones.
2. Reading time - 15 minutes.
3. Examination time - 3 hours.
4. This paper consists of Six (6) questions. Please check before commencing.
5. This is a final paper.
6. Please read the instructions at the top of each section carefully before answering.
7. Exam paper is to be handed over intact after the examination.



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## Examinations




**FINANCIAL MANAGEMENT (DECEMBER 2024)**

*INSTRUCTIONS TO CANDIDATES*

**1. CANDIDATE NUMBER:** \_\_\_\_\_

1. Candidates are reminded that they should not have books, notes, paper or other material in their possession unless their use is specifically permitted by instructions set out below.
2. Reading time - 15 minutes.
3. Examination time - 3 hours.
4. This paper consists of 9 questions. Please check before commencing.
5. This is a final paper.
6. This is an open book examination. All material including electronic handheld calculators is permitted excepting for laptop computers, and mobile phones.
7. Please read instructions at the top of each section carefully before answering.
8. A set of **Formulae** is included at the end of the exam paper for reference.  
You may also use the **Mathematical Tables** provided if required.
9. Answer all questions in part A (questions 1 to 5) and three questions in part B (questions 6 to 9).



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## Online Examinations – Global Participants





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### CMA Australia Online Examination Guide

*The option to sit for the CMA (Australia) Online Examinations will be strictly limited based on specific prior approval, from ICMA Australia through the Academy of Finance.*

**Prerequisites**


Candidates will be taking the examination online with supervision, which will require the following.

1. Computer - Preferably with battery capacity to last 3.5 hours.
2. Ideally a backup computer, especially if your computer does not have the battery capacity to face a possible power failure.
3. An internet connection with data capacity to run a 3.5 hr Zoom session with video on.
4. Ideally a backup internet connection to face a probable power failure. This could be a mobile hotspot.
5. If you have a printer around to take a printout of the question paper, that could be an added advantage.
6. You need to have your passport with you for the invigilator to verify your identity.



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**Before the examination**  
Candidates are expected to log in to the Zoom session and get in touch with the invigilator, 15 minutes before the examination begins.

The examination paper will be emailed five minutes before the scheduled examination time.

**During the examination**  
The candidates will be connected through a Zoom meeting for the examination according to the following procedure:

1. Camera should be on during the entire examination time and that will be monitored by an invigilator.
2. The candidate can use the computer to read the paper and use Excel sheets (Financial Modelling & Management Accounting), during the examination.
3. You will be strictly prohibited from using any communication platforms like e-mails, WhatsApp, Viber, or any other during the examination.
4. You are strictly prohibited from using any Artificial Intelligence (AI) tool, during the examination.
5. The candidates should use the 'screen share' option available in Zoom, to share the computer screen with the invigilator. Application sharing is not applicable. The invigilator will guide you when you log in at the time of the examination.
6. The shared screen will be supervised and recorded by the invigilator and the recording will be verified by a third party, to ensure that the candidates will not get any third-

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**Candidate Declaration**

I understand that this online examination arrangement is completely based on trust, and I am making a declaration that I will sit the examination according to the online examination guideline provided, explained, read, and understood by me. I also understand that, if the institute finds that any breach of trust or conditions indicated in the instructions or practiced in an open book examination is not adhered to, the institute has the right to cancel my examination entry without a refund of the examination fee or release of examination results.

I understand that this could happen during the examination or subsequent monitoring of the recorded videos and shared screens.

I also understand that the institute will not be liable in any form if I am unable to complete the examination according to the manner prescribed above due to reasons at my end due to communication, power, or any other interruptions.

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