

CAPABILITY:	Accounting & Finance
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LAST UPDATED:	February 2016

LEVEL	REQUIREMENTS	EXAMPLES OF MODULES DEMONSTRATE CAPABILITY
BEGINNER:	<ul style="list-style-type: none"> Understand how to read a basic P&L and balance sheet 	<ul style="list-style-type: none"> Treasurer of BPW club TeamHummm 'Know Your Numbers' course
MODERATE:	<ul style="list-style-type: none"> Understand how to read notes to financial statements Basic idea of what key financial metrics are eg: gross profit %, cost to income ratio The difference between a budget and forecast and the importance of a budget and forecast 	
EXPERT:	<ul style="list-style-type: none"> Understand obligations of trustee or director when it comes to finances and making informed decisions. Understand key drivers of financial performance in an organisation and the key risks to the financial results and ongoing viability of the organisation 	<ul style="list-style-type: none"> Auckland University day course: 'Accountants for non Accountants'

	<ul style="list-style-type: none">• Present a budget to a board	
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