XCELERATE TRAINING INSTITUTE

your learning & development partner

ACCOUNTING & FINANCE

# IPSAS (International Public Sector Accounting Standards) Training Course

| DURATION | LANGUAGE | FORMAT |
|---|---|---|
| **10 days** | **English** | **Classroom / Online** |

## Upcoming dates

| Dates | Venue | Format | Fee |
|---|---|---|---|
| 1 – 12 ???? 2027 | Live online | Online (live) | **€1?800** |
| 13 – 24 ?????? 2027 | Live online | Online (live) | **€1?800** |
| 11 – 22 ?????? 2027 | Cairo | Classroom | **€8?250** |

### Register or ask a question

Online: x8ti.com/course/ipsas-international-public-sector-accounting-standar…

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# IPSAS (International Public Sector Accounting Standards) Training Course

## Introduction

IPSAS stands for International Public Sector Accounting Standards, issued by the International Public Sector Accounting Standards Board (IPSASB). These standards guide public sector entities in preparing and presenting their financial statements. Traditionally, governments have used the cash basis of accounting for its simplicity, but this method has significant drawbacks, particularly in revealing the value of assets and liabilities. Accrual accounting, on the other hand, provides a more accurate picture of an organization's financial health and performance. Many countries are now transitioning to accrual accounting, specifically IPSAS, increasing the demand for professionals with IPSAS qualifications.

## Learning Objectives

By the end of this IPSAS Certification Course, participants will:

- Describe the context for accrual accounting in public sector entities.
- Learn the key principles of the Conceptual Framework for Financial Reporting.
- Understand the standards applicable to key elements of financial statements.
- Learn the disclosure requirements for public sector entities in financial reports and notes.
- Explain the requirements of cash basis IPSAS.

## Training Methodology

This course uses a range of training methods including:

- Classroom sessions with presentations by a highly competent trainer.
- Group discussions, problem-solving exercises, group activities, and projects.
- Sharing of experiences, issues, and best practices from participants' respective organizations. Xcelerate Training Institute follows the Do–Review–Learn–Apply Model for interactive and practical learning.

## Benefits for Your Organisation

Organizations will benefit from:

- Enhanced knowledge and understanding of global trends in public sector accountability and reporting.
- Establishing the costs and benefits of implementing IPSAS and understanding the implications.
- Managing system modifications and other changes required for IPSAS implementation.
- Applying IPSAS standards to ensure improved accountability by providing a comprehensive interpretation of an entity’s operations and performance.

## Benefits for You

Participants will gain:

- Understanding of IPSAS and the framework for public sector accounting.
- Skills to prepare financial statements and disclosures under IPSAS.

- Knowledge to migrate an entity toward IPSAS compliance.
- Understanding of accrual and cash basis accounting under IPSAS.

## Who Should Attend

This course is ideal for:

- Accounting professionals in the public sector involved in financial statement preparation.
- IPSAS implementation and maintenance teams.
- External auditors.
- Consultants dealing with financial reporting.
- Senior budget holders.
- Policymakers.

## Course Outline

### Introduction to Public Sector Entities

- Nature of Public Sector Entities
- Differences Between Public and Private Sectors
- Importance of Budgeting
- Public Financial Management
- Financial Reporting in the Public Sector
- Introduction to IFAC, IPSASB, and IPSAS

### Basis of Accounting

- Cash Basis of Accounting
- Accrual Basis of Accounting
- Modified Cash Basis
- Modified Accrual Basis

### Accounting for Assets

- Property, Plant & Equipment
- Inventory
- Intangible Assets
- Investment Property
- Leases
- Borrowing Costs
- Agriculture
- Impairment of Cash and Non-Cash Generating Assets
- Service Concession Arrangements

### Accounting for Revenue Recognition

- Revenue from Exchange Transactions
- Revenue from Non-Exchange Transactions

## Accounting for Liabilities

- Provisions
- Contingent Liabilities
- Lease Liabilities
- Employee Benefits

## Financial Instruments

- Financial Assets, Financial Liabilities & Equity
- Recognition of Financial Instruments
- Fair Value Measurement
- Impairment of Financial Assets
- Hedging and Hedge Accounting

## Presentation of Financial Statements

- Presentation of Financial Statements
- Statement of Cash Flows
- Interim Financial Reporting
- Selection of Accounting Policies and Accounting Estimates
- Events After the Reporting Period
- Consolidated Financial Statements
- Presentation of Budget Information in Financial Statements

## Financial Reporting Under Cash Basis

- Cash Basis IPSAS
- Presentation and Disclosure Requirements
- General Requirements
- First-Time Adoption of Accrual Basis IPSAS from Local Cash Basis Standards
- Foreign Currency Transactions and Balances

## First-Time Adoption of IPSAS

- First-Time Adoption of Cash Basis IPSAS
- First-Time Adoption of Accrual Basis IPSAS from Cash Basis IPSAS
- First-Time Adoption of Accrual Basis IPSAS from Local Cash Basis Standards
- First-Time Adoption of Accrual Basis IPSAS from Local Accrual Basis Standards

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# Registration Form

## IPSAS (International Public Sector Accounting Standards) Training Course

Preferred dates: ..... Venue or online: .....

Duration: 10 days Language: .....

Please complete and email this form to us, or register online. We confirm your place and send the invoice within one working day.

### Delegate information

Full name (Mr / Ms / Dr / Eng): .....

Position: ..... Telephone / mobile: .....

Official email: ..... Personal email: .....

### Company information

Company name: .....

Address: .....

City / country: ..... VAT / tax number: .....

### Person responsible for training & development

Full name (Mr / Ms / Dr / Eng): .....

Position: ..... Telephone / mobile: .....

Email: .....

### Payment

☐ Please invoice me ☐ Please invoice my company

Signature: ..... Date: .....

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