



Finance, Accounting and Banking

Certificate in IPSAS – Accrual Accounting for Public Sector

Course Introduction

International Public Sector Accounting Standards (IPSAS) are set of accounting standards developed by the IPSAS Board for use by Public Sector enterprises around the world in the preparation, presentation and disclosure of general-purpose financial statements.

Organization's financial performance

It aims to increase transparency which provides a better understanding of an organization's financial performance, greater accountability to make informed decisions about resource utilization, and improved financial information to support governance, management of assets, and decision-making.

This training course is designed to provide participants with the relevant concepts and enhance their understanding of the sector accounting with special emphasis on IPSAS by providing practical and detailed knowledge of the key IPSAS and how they are interpreted and applied.

Target Audience

- Public Sector Accountants
- Financial Officers
- Auditors
- Budget Analysts
- Policy Makers
- Finance Students
- Consultants

Learning Objectives

- Gain a comprehensive understanding of IPSAS, its structure and framework for public sector accounting.

- Describe the context for Accrual Accounting in public sector entities
- Know the key principles of Conceptual Framework for Financial Reporting
- Provide support in migrating organization toward IPSAS compliance
- Understand IPSAS for accrual basis of accounting and cash basis of accounting
- Recognize standards applicable to key elements of financial statements
- Familiarize oneself with the disclosure requirements for public sector entities in financial reports and notes
- Identify the requirements of cash Basis IPSAS

Course Outline

- **Day 01**

Module 1 – Introduction to Public Sector Entities

Module 2 – Implementation of IPSAS

Module 3 - Specific IPSAS Rules

Module 1 – Introduction to Public Sector Entities

Module 2 – Implementation of IPSAS

Module 3 - Specific IPSAS Rules

- **Day 02**

Module 4 - Basis of Accounting

Module 5 – Accounting for Assets

Module 6– Accounting for Revenue Recognition

- **Day 03**

Module 7 – Accounting for Liabilities

Module 8 – Financial Instruments

- **Day 04**

Module 9 – Presentation of Financial Statements

Module 10 – Financial Reporting under Cash Basis

Confirmed Sessions

FROM	TO	DURATION	FEES	LOCATION
April 14, 2025	April 18, 2025	5 days	4250.00 \$	UAE - Dubai
Aug. 18, 2025	Aug. 22, 2025	5 days	4950.00 \$	Turkey - Istanbul
Oct. 20, 2025	Oct. 24, 2025	5 days	4250.00 \$	UAE - Abu Dhabi