

IPSAS Mastery: Implementing Public Sector Accounting Standards

2027 00000 30 – 26
Kuala Lumpur (Malaysia)

UK Traininig

PARTNER



IPSAS Mastery: Implementing Public Sector Accounting Standards

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Course Description

This intensive 5-day course provides a comprehensive overview of International Public Sector Accounting Standards IPSAS. Participants will gain in-depth knowledge of IPSAS principles, financial reporting requirements, and practical implementation strategies. The course covers key standards, asset management, revenue recognition, and financial statement preparation for public sector entities.

Learning Objectives

- Understand the framework and principles of IPSAS
- Apply IPSAS requirements to public sector financial reporting
- Develop skills in preparing IPSAS-compliant financial statements
- Gain practical knowledge of asset and liability accounting under IPSAS
- Learn strategies for successful IPSAS implementation in public sector organizations

Course Modules

Day 1: Introduction to IPSAS

- Overview of IPSAS and the IPSASB
- IPSAS conceptual framework
- Accrual vs. cash basis accounting
- First-time adoption considerations

Day 2: Financial Statement Presentation

- IPSAS 1: Presentation of Financial Statements
- IPSAS 2: Cash Flow Statements
- IPSAS 24: Budget Information Presentation
- Consolidated financial statements IPSAS 35

Day 3: Asset Accounting

- Property, Plant and Equipment IPSAS 17
- Intangible Assets IPSAS 31
- Impairment of Assets IPSAS 21 & 26
- Investment Property IPSAS 16

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Day 4: Liabilities and Revenue

- Employee Benefits IPSAS 39
- Provisions and Contingencies IPSAS 19
- Revenue from Exchange Transactions IPSAS 9
- Revenue from Non-Exchange Transactions IPSAS 23

Day 5: Advanced Topics and Implementation

- Financial Instruments IPSAS 28, 29, 30
- Leases IPSAS 13
- Disclosure requirements and transparency
- Practical implementation strategies and challenges

Practical Wins for Participants

- Ability to prepare IPSAS-compliant financial statements
- Enhanced skills in public sector asset and liability management
- Improved capacity to implement IPSAS in their organizations
- Better understanding of international best practices in public sector accounting