



Workshop on International Public Sector Accounting Standard (IPSAS)

Practical Guide for Public Sector Accountants and Auditors

June 1 – 5, 2026

Venue: Ramada By Wyndham Hotel, Dubai Deira,

155, Salahudim Road, Deira, Dubai, UAE

Course Fee: \$4,500 per Participant

Program Overview:

International Public Sector Accounting Standards (IPSAS) are a set of accounting standards issued by the IPSAS Board for use by public sector entities around the world in the preparation of financial statements. These standards are based on International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB)

IPSAS aims to improve the quality of general purpose financial reporting by public sector entities, leading to better informed assessments of the resource allocation decisions made by governments, thereby increasing transparency and accountability by all tiers of government and related governmental entities.

For Whom:

Public and private sector finance and accounting professionals, Auditors who have a responsibility for auditing or working with public sector organizations; corporate governance directors; internal auditors; corporate compliance officials; and board level members who wish to develop their understanding of IPSAS.

Learning Objectives:

By the end of the program, participants will be able to:

- identify how IPSAS will fit with their organization;
- comprehend the core IPSAS values;
- explain the key differences in the new standards;
- recognize what compliant statements will look like;
- deploy key strategies for migration to IPSAS standards;
- set clear steps towards implementation; and
- adopt IPSAS disclosure requirements, including accounting policies.

Course outline:

Day 1: International Public Sector Accounting Standard: Overview

- Introduction
- The Conceptual Basis of Government Accounting
- Reporting on the full cash basis (IPSAS statement: Financial Reporting under the Cash Basis of Accounting)
- Progress towards accrual accounting
- Financial reporting, Auditing

Human Capital Associates Global Consult Ltd is Accredited by Nigeria Council for Management Development (NCMD)

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Day 2: Specific IPSAS Rules & Standards

- Payables & Expenses
- Inventories, Intangible Assets
- Provisions, Contingent Liabilities and Contingent Assets
- Pre-Financing, Cash Basis, Accrual Basis
- Interpretation of GPFS, The Role of ICT
- The Impact of IPSAS on auditors and internal control system

Day 3: Why IPSAS

- Why IPSAS
- Stewardship
- Public sector Accounting
- Introduction to IPSAS standards
- Accrual vs Cash accounting

Day 4: Implementing IPSAS

- Transition from Cash to Accrual
 - Accounting by Governments
- IPSAS Implementation – issues and Impact
- The Standards, The Unified chart of accounts
- Budgeting with IPSAS
- Benefits of adopting IPSAS
- Financial statements
- Revenues & Receivables

Day 5: IPSAS compliant financial statements

- Key IPSAS requirements within financial statements
- Producing the statement of financial position
- Producing the statement of financial performance
- Producing the cash flow statement
- Reporting changes in net asset position
- Producing compliant notes to the accounts

This course package includes: Course material in soft copy, Tea break, Lunch, City tour, and certificate of attendance.

A Core 1.5 laptop with the soft copy of the course material loaded with a carrying bag will be presented to the participants at the end of the course.

Note: Payment is either USD or the prevailing parallel market rate. We do not accept government official rate.

Training Methodology

- **Methodology:** Lectures, discussions, exercises, case studies, audio-visual aids will be used to reinforce these teaching/learning methods

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