



ACCOUNTING AND FINANCE | AF-042

IPSAS: International Public Sector Accounting Standards

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Course content

Why Attend

Governments and public bodies increasingly adopt accrual accounting based on International Public Sector Accounting Standards to improve transparency and accountability.

This Aractech course covers the public sector accounting environment, cash and accrual bases, key IPSAS standards for financial statements, revenue from exchange and non-exchange transactions, property, plant and equipment, liabilities and provisions, consolidation and transition to accrual IPSAS. Participants work through public sector examples.

Course Methodology

- Standard explanations
- Worked examples
- Case studies
- Group discussions
- Reviews

Course Objectives

- Explain IPSAS framework and accrual accounting
- Prepare IPSAS financial statements
- Account for exchange and non-exchange revenue
- Account for property, plant and equipment
- Recognise liabilities and provisions
- Plan transition to accrual IPSAS

Target Audience

- Public sector accountants

Course content

- Government finance officials
- Auditors of public entities
- Finance staff in state-owned enterprises

Course outline

Detailed course outline

Day-by-day outline for IPSAS: International Public Sector Accounting Standards.

Day 1 - Public Sector Accounting

- 09:00-09:45 | Cash and accrual bases
- 09:45-10:30 | IPSAS framework
- 10:30-11:00 | Users
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Users (continued)
- 11:45-12:30 | Transition drivers
- 12:30-14:00 | Exercise: Basis comparison

Day 2 - Financial Statements

- 09:00-09:45 | Presentation
- 09:45-10:30 | Cash flow statements
- 10:30-11:00 | Budget information
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Budget information (continued)
- 11:45-12:30 | Disclosures
- 12:30-14:00 | Workshop: Statement preparation

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Day 3 - Revenue

- 09:00-09:45 | Exchange revenue
- 09:45-10:30 | Non-exchange revenue
- 10:30-11:00 | Taxes
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Taxes (continued)
- 11:45-12:30 | Grants and transfers
- 12:30-14:00 | Exercise: Revenue recognition

Day 4 - Assets and Liabilities

- 09:00-09:45 | Property, plant and equipment
- 09:45-10:30 | Infrastructure assets
- 10:30-11:00 | Provisions
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Provisions (continued)
- 11:45-12:30 | Employee benefits
- 12:30-14:00 | Case study: Asset valuation

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Day 5 - Consolidation and Transition

- 09:00-09:45 | Controlled entities
- 09:45-10:30 | Consolidation
- 10:30-11:00 | Transition planning
- 11:00-11:30 | Coffee break
- 11:30-11:45 | Transition planning (continued)
- 11:45-13:15 | Capacity building
- 13:15-14:00 | Capstone: Transition plan

Seminar dates

Available seminar dates

Live dates and pricing for IPSAS: International Public Sector Accounting Standards generated from the course details page.

Date	Location	Format	Fee
16 - 20 November 2026	Amsterdam	Classroom	€2,830
7 - 11 December 2026	Paris	Classroom	€3,825
21 - 25 December 2026	Munich	Classroom	€3,225
11 - 15 January 2027	Amsterdam	Classroom	€2,830
8 - 12 February 2027	Kuala lumpur	Classroom	€1,925
8 - 12 March 2027	London	Classroom	€2,315
12 - 16 April 2027	Barcelona	Classroom	€2,815
10 - 14 May 2027	Munich	Classroom	€3,225
14 - 18 June 2027	London	Classroom	€2,315
12 - 16 July 2027	Amsterdam	Classroom	€2,830

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9 - 13 August 2027	Paris	Classroom	€3,825
13 - 17 September 2027	Munich	Classroom	€3,225
11 - 15 October 2027	Amsterdam	Classroom	€2,830
8 - 12 November 2027	Kuala Lumpur	Classroom	€1,925
13 - 17 December 2027	London	Classroom	€2,315
16 - 20 November 2026	Online / Live	Online / Live	€1,815
7 - 11 December 2026	Online / Live	Online / Live	€1,815
21 - 25 December 2026	Online / Live	Online / Live	€1,815
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8 - 12 February 2027	Online / Live	Online / Live	€1,815

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