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Course Name

ACCA Certificate in International Public Sector Accounting Standards (CertIPAS)

Sector Name

Internationally Certified Training Programs

Document Type

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Course Introduction

Public sector entities are under increasing pressure to enhance transparency, accountability, and financial reporting quality through the adoption of internationally recognized standards. The implementation of International Public Sector Accounting Standards (IPSAS) supports improved governance, stronger financial management, and better decision-making across government institutions and public sector organizations.

Recognizing the growing global shift toward accrual-based public sector reporting, **BOOST** Consulting & Training delivers the **ACCA Certificate in International Public Sector Accounting Standards (CertIPSAS)** program to provide participants with a solid and practical understanding of IPSAS and its real-world application. This professional-level course is designed to support candidates preparing for the CertIPSAS qualification while also strengthening practical knowledge for workplace application.

The program covers IPSAS-based reporting principles, recognition and measurement requirements, financial statement presentation, consolidation, and transition approaches. Emphasis is placed on understanding how IPSAS improves public financial management

and how standards are applied in government and public sector environments.

Through structured explanations, applied examples, and exam-focused guidance, participants will develop the competence to interpret IPSAS requirements, apply standards to public sector scenarios, and support the successful adoption or strengthening of IPSAS-compliant financial reporting systems.

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Target Audience

- ✓ Government accountants and finance officers
- ✓ Public sector auditors and internal audit staff
- ✓ Ministry and department finance managers
- ✓ Public financial management (PFM) professionals
- ✓ Consultants supporting public sector accounting reforms
- ✓ Donor-funded project finance staff in the public sector
- ✓ Professionals preparing for the ACCA CertIPSAS examination

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Learning Objectives

- ✓ Understand the purpose, structure, and scope of IPSAS and public sector financial reporting
- ✓ Differentiate between cash-basis and accrual-basis IPSAS reporting requirements
- ✓ Apply key IPSAS concepts including recognition, measurement, and disclosure principles
- ✓ Prepare and interpret IPSAS-compliant public sector financial statements
- ✓ Understand reporting requirements for revenue, expenses, assets, liabilities, and provisions under IPSAS
- ✓ Address consolidation and reporting for controlled entities in the public sector context
- ✓ Support the transition to IPSAS through implementation planning and gap assessment
- ✓ Improve transparency and accountability through accurate and complete financial disclosures
- ✓ Strengthen audit readiness through compliance with IPSAS reporting requirements

ACCA Certificate in International Public Sector Accounting Standards (CertIPSAS)

Course Outline

✓ DAY 01

Introduction to IPSAS and Public Sector Financial Reporting

- ✓ Overview of public sector financial reporting frameworks
- ✓ Objectives and benefits of IPSAS adoption
- ✓ Structure and authority of IPSAS standards
- ✓ Cash-basis vs. accrual-basis IPSAS
- ✓ Key differences between IPSAS and private sector standards
- ✓ IPSAS conceptual framework and qualitative characteristics

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Course Outline

✓ Day 02

IPSAS Recognition and Measurement

- ✓ Recognition and measurement principles in IPSAS
- ✓ Accounting for revenue from exchange and non-exchange transactions
- ✓ Property, plant, and equipment in the public sector
- ✓ Intangible assets and heritage assets
- ✓ Provisions, contingent liabilities, and contingent assets
- ✓ Employee benefits and obligations

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Course Outline

✓ Day 03

IPSAS Financial Statements and Disclosures

- ✓ Components of IPSAS-compliant financial statements
- ✓ Statement of financial position and financial performance
- ✓ Cash flow statement and comparison with budget
- ✓ Notes to the financial statements and disclosure requirements
- ✓ Presentation and classification of items
- ✓ Key reporting challenges in the public sector

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Course Outline

✓ Day 04

Consolidation, Budget Reporting, and Specialized Areas

- ✓ Consolidated financial statements in the public sector
- ✓ Controlled entities and reporting boundaries
- ✓ Budget information in financial statements
- ✓ Accounting for leases and financial instruments (overview)
- ✓ Service concession arrangements and public-private partnerships
- ✓ Segment reporting and related party disclosures

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Course Outline

✓ Day 05

IPSAS Transition and Exam Preparation Review

- ✓ Transitioning from cash to accrual-based IPSAS
- ✓ Gap analysis and implementation planning
- ✓ Common challenges in IPSAS adoption
- ✓ Strengthening internal controls and data quality
- ✓ Review of key IPSAS topics and exam focus areas
- ✓ Practice questions and exam preparation guidance

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Confirmed Sessions

FROM	TO	DURATION	FEES	LOCATION
May 24, 2027	May 28, 2027	5 days	4250.00 \$	UAE , Abu Dhabi

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