



*Training Course:  
Government Accounting and Applications*

*11 - 15 August 2025  
Baku (Azerbaijan)*

## Training Course: Government Accounting and Applications

Training Course code: FI2061 From: 11 - 15 August 2025 Venue: Baku (Azerbaijan) - Training Course Fees: 5500 € Euro

### Introduction:

- The concept of the program and the nature and importance of the function of the state accounting discussed in accordance with modern trends and versions of the international federation of accountants, in particular, the international committee of governmental accounting standards issued by standards IPCAS in May 2000 until December 2003
- The most important recent developments in the number and control government budgets in light of the modern entrance to the preparation of government budgets and new performance budget and its applications in the western countries and the united states as of the nineties, as well as balancing programs, performance and budget planning programming and budget of zero-based budget zero bases.
- The processing and management of the budget committees in the light of the legal and regulatory requirements and in accordance with the strategic goals and objectives set forth the general plan of the state, as well as the processing and preparation of the budget models to sleep as well as identifying and organizing budget data sources.
- The use of modern management accounting tools and methods and widgets operations research and statistics in the preparation of budgets and government, and as reflected in the increase in the efficiency and effectiveness of the government's performance.
- The increased scientific analyzes budgets and negotiating skills by preparing budgets team and so on TAAMLEHM with an official of the ministry of finance, and based on realistic estimates without MFAWDTHM focus on averages or criminal estimates.

### Objective

The following are the main objectives of government accounting:

- To record financial transactions of revenues and expenditures related to the government organizations.
- To avoid the excess expenditures beyond the limit of the budget approved by the government.
- To make expenditures according to the appropriate action, rules and legal provisions of the government.
- To provide reliable financial data and information about the operation of public funds.
- To prevent misappropriation of government properties by maintaining the systematic records of cash and store items.
- To facilitate for making auditing of the books of accounts.
- To help for preparing different financial statements and reports.

- To facilitate for estimating the annual budget by providing historical financial

## Outlines

### Day 1: Entrance to governmental accounting:

- Differences between government activity and economic activity
- The impact of government activity accounting in units of government properties
- Government accounting definition
- The impact of legislation on government accounting
- Governmental accounting requirements
- Government accounting functions and tools
- International governmental accounting standards issued by the international federation of accountants IFAC

### Day 2: Recent trends in government accounting:

- Paradise international standards of the International Federation of Accountants Governmental Accounting.
- Objectives, versions and intergovernmental accounting standards.
- Modern financial reporting especially the statement of financial performance and financial position.
- Recent trends in the accounting measure of government.
- The new entrances in the preparation of government budgets.

### Day 3 and 4: Budget programs and performance:

- Planning and programming budget.
- Zero-based budget zero bases.
- New performance budgeting new performance budget.
- Different entrances to activate financial control over financial reporting in government units.
- The current situation of the government's financial reports
- Various entrances to activate financial control.
- Entrance 112/ dependence LCA
- Entrance 312/ dependence LCA

- Control entrance through intra reports AFATTRIA
- Financial supervisory entrance units in-kind amount.
- The application of cost accounting in government units for the purposes of accounting for the efficiency and effectiveness
- Important tips at follow-up and evaluation of the results of the implementation of the budgets for the purposes of efficiency and effectiveness.
- The basic requirements for the accounting system for efficiency and effectiveness in government units.
- Provide an accounting standard based on appropriate.
- Regulatory guide.
- Identify and performance unit activity cost
- Proposal for the Classification of Government Services and to identify units performance entrance.
- Technical ingredient.
- The books and records of practical examples to develop the content and design of government records.

#### Day 5: Outputs reports:

- Oversight of government budgets
- The oversight role of the estimated budget
- Responsibility accounting and distractions
- What are the distractions and types
- Tabs distractions
- The importance of in-depth analysis of deviations
- Control cost economics and performance evaluation using a flexible budget
- case process on government research institutes
- Recent trends for the control of government stores
- Examination of the internal control structure on the stores
- Analytical procedures for accounts store analytical procedures
- Institutional performance of government agencies indicators
- Measuring the efficiency and effectiveness of the stores indicators for the purposes of performance

evaluation

## Registration form on the Training Course: Government Accounting and Applications

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Complete & Mail or fax to Global Horizon Training Center (GHTC) at the address given below

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### Person Responsible for Training and Development

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### Payment Method

- ☐ Please find enclosed a cheque made payable to Global Horizon
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