



*Training Course:
Public Sector Accounting with IPSAS: Intensive
Exam Preparation*

*20 - 24 October 2025
Barcelona (Spain)
Grupotel Gran Via 678*

Training Course: Public Sector Accounting with IPSAS: Intensive Exam Preparation

Training Course code: SC235887 From: 20 - 24 October 2025 Venue: Barcelona (Spain) - Grupotel Gran Via 678 Training Course Fees: 6000 € Euro

Introduction:

This training program is developed by [Global Horizon Training Center](#) to provide public sector professionals with a comprehensive foundation in [International Public Sector Accounting Standards IPSAS](#). The program is designed specifically for those who plan to [sit for an IPSAS-related examination](#) and want to build strong theoretical and applied knowledge before doing so.

While the program [does not offer IPSAS certification](#), it serves as an [intensive preparatory course](#), equipping participants with the required skills and confidence to pass an IPSAS exam administered by relevant institutions or employers.

Target Audience:

- Public sector finance and accounting professionals
- Internal and external auditors
- Government budget and treasury personnel
- Finance officers transitioning to IPSAS-based reporting
- Candidates preparing for IPSAS certification or assessment exams

Objectives:

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

- Understand the structure and objectives of IPSAS
- Apply key accrual-based IPSAS standards in real-life scenarios
- Identify differences between IPSAS, IFRS, and national standards
- Navigate the process of transitioning from cash to accrual basis
- Analyze and interpret public sector financial statements
- Prepare thoroughly for IPSAS-related examinations

Course Methodology:

- Expert-led presentations and concept walkthroughs
- Real-world case studies and examples
- Interactive exercises and discussion
- Mock exam questions with group review
- Summaries, key takeaways, and daily recap quizzes

Outlines:

Day 1:

IPSAS Introduction and Conceptual Foundation

- What is IPSAS? Origins and global relevance
- Role of the IPSASB and IFAC
- IPSAS Conceptual Framework
 - Objectives of financial reporting
 - Qualitative characteristics
 - Elements of financial statements
- IPSAS accrual vs. cash basis
- Overview of Cash Basis IPSAS

Day 2:

Core Accrual-Based IPSAS Standards - Part 1

- IPSAS 1: Presentation of Financial Statements
- IPSAS 2: Cash Flow Statements
- IPSAS 3: Accounting Policies, Changes in Estimates, and Errors
- IPSAS 4: Effects of Changes in Foreign Exchange Rates
- IPSAS 9: Revenue from Exchange Transactions
- IPSAS 17: Property, Plant, and Equipment

Day 3:

Core Accrual-Based IPSAS Standards - Part 2

- IPSAS 12: Inventories
- IPSAS 13: Leases including IFRS 16 comparison
- IPSAS 19: Provisions, Contingent Liabilities, and Contingent Assets
- IPSAS 23: Revenue from Non-Exchange Transactions Taxes & Transfers
- IPSAS 31: Intangible Assets
- Exercises and IPSAS journal entries

Day 4:

Advanced IPSAS Topics and Implementation Strategies

- IPSAS 24: Budget Information in Financial Statements
- IPSAS 32: Service Concession Arrangements
- IPSAS 35-38: Consolidation and Group Accounting
- IPSAS 41: Financial Instruments Overview
- Roadmap for transitioning from cash to accrual
- Challenges and strategies in IPSAS implementation
- Global case studies and best practices

Day 5:

Mock Exam Preparation and Final Review

- Financial statement analysis under IPSAS
- Exam-style scenario walkthroughs
- Practice questions and mock test
- Review of common errors and tips for exam success
- Final Q&A and individual feedback
- Certificate of Attendance by Global Horizon Training Center

Registration form on the Training Course: Public Sector Accounting with IPSAS: Intensive Exam Preparation

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

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Payment Method

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