



*Training Course:
Government Accounting and Applications*

*21 - 25 September 2026
Madrid (Spain)*

Training Course: Government Accounting and Applications

Training Course code: FI2061 From: 21 - 25 September 2026 Venue: Madrid (Spain) - Training Course Fees: 5775 € Euro

Introduction:

This program explores the concept of governmental accounting in line with modern international trends and IPSAS standards issued by IFAC between 2000 and 2003. It highlights recent developments in government budgeting systems, including performance-based budgeting, program budgeting, planning-programming systems, and zero-based budgeting.

It also covers the preparation and management of government budgets in accordance with legal frameworks, strategic state objectives, and national development plans, along with the organization of budget data sources and models.

In addition, the program introduces modern management accounting tools, operations research, and statistical methods to improve the efficiency and effectiveness of government budgeting and performance.

Finally, it develops participants' analytical and negotiation skills in budget preparation, focusing on teamwork with finance authorities and the use of realistic, data-driven budget 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

Target Audience

- Government accountants and public sector finance professionals
- Budgeting and planning officers in government institutions

- Internal auditors and financial controllers in public sector entities
- Public finance and treasury professionals
- Policy makers and government administration officials
- Professionals working in ministries of finance and planning departments
- Researchers and academics in public sector accounting and budgeting
- Professionals seeking specialization in governmental accounting and IPSAS standards

Outline

Day 1: Introduction to Governmental Accounting

- Differences between government activity and economic activity
- Definition and importance of governmental accounting
- Impact of legislation on government accounting
- Government accounting requirements, functions, and tools
- Overview of IPSAS and IFAC international standards

Day 2: Trends in Government Accounting and Reporting

- International public sector accounting standards IPSAS
- Objectives and development of governmental accounting standards
- Financial reporting: statement of financial performance and position
- Recent trends in government accounting measurement
- Modern approaches to government budget preparation

Day 3: Budget Systems and Performance Budgeting Part 1

- Planning and programming budgeting systems PPBS
- Zero-based budgeting ZBB
- Performance-based budgeting systems
- Financial control in government units
- Current practices in government financial reporting
- Accounting for efficiency and effectiveness in public sector

Day 4: Budget Control and Performance Management Part 2

- Financial control mechanisms in government units
- Cost accounting in public sector organizations
- Budget follow-up, monitoring, and evaluation
- Classification of government services and performance units
- Development of accounting systems for efficiency and effectiveness
- Practical examples and record-keeping systems

Day 5: Reporting, Oversight, and Performance Evaluation

- Oversight and control of government budgets
- Variance analysis and budget deviations
- Flexible budgeting and performance evaluation
- Internal control systems for government stores
- Analytical procedures for public sector accounts
- Key performance indicators for government institutions

- Measuring efficiency and effectiveness in public services

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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