



### **Fundamentals of International Public-Sector Accounting Standard IPSAS (Accrual Basis)**

January 20 – 24, 2025, 1<sup>st</sup> Run: Lagos & Port Harcourt

July 21 – 25, 2025, 2<sup>nd</sup> Run: Abuja

**For Tutor -Led Class:** 9am – 4:30pm

**Workshop fee:** N300, 000 per Participant

**For online:** Delivery via Zoom

**Online course fee:** N250, 000 per Participant

**Available for In-plant Training**

**700 U\$D for foreign  
Participants**

#### **Program overview:**

IPSASs aim to improve the quality of general-purpose financial reporting by public sector entities, leading to better informed assessments of the resource allocation decisions made by governments, thereby increasing transparency and accountability. The International Public-Sector Accounting Standards Board (IPSASB) issues International Public-Sector Accounting Standards (IPSASs) and Recommended Practice Guidelines (RPGs) relating to the financial reporting needs of national, regional and local governments, governmental agencies, and the constituencies they serve.

#### **For whom:**

This program is designed for those, who already have good knowledge and experience in finance & accounting field such as Accountants & Auditors, Financial Directors, Officers, and Executives & Analysts, and Professionals involved in reporting using or about to use IPSAS standards.

#### **Learning objectives:**

At the end of the program, participants will be able to:

- List and explain Accrual Based IPSAS requirements for accounting policies and disclosures;
- implement the IPSAS recognized standard rules for assets, liabilities, revenues and expenses in their organizations;
- list and discuss the IPSAS financial statements and related disclosures requirements;
- manage issues that may arise when migrating from the cash basis to the accrual basis of accounting;
- discuss the IPSAS standard transitional provisions;
- plan for the likely future changes in IPSAS standards;
- know the available sources of IPSAS guidance; and
- deploy key strategies for migration to Accrual Based IPSAS standards.

#### **Course outline:**

##### **Day 1: Introduction to IPSAS**

- Brief history, Scope of IPSASs, Sources of guidance,
- Conceptual Framework
- Presentation and Disclosure

##### **Day 2: Understand Accrual Based IPSAS requirements, including accounting policies and disclosures**

- Overview of Accruals Basis IPSAS
- Implement the IPSAS recognition and measurement rules for assets, liabilities, revenues and expenses

Human Capital Associates Global Consult Ltd is Accredited by Nigeria Council for Management Development (NCMD)

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### Day 3: First Time Adoption, Transition and Implementation

- Overview of Cash Basis IPSAS
- PSAS vs. IFRS Comparison
- Requirements for presentation of IPSAS financial statements and related disclosures
- Plan ahead for issues that arise when transitioning from the cash basis to the accrual basis of accounting
- Identify transitional provisions in IPSAS standards

### Day 4: IPSAS - Financial Instruments

- Increase planning opportunities through awareness of likely future
- IPSAS changes
- The sources of IPSAS guidance that is available

### Day 5: Recommended Practice Guidelines

- RPG 1 Reporting on the Long-Term Sustainability of an Entity's Finances
- RPG 2 Financial Statement Discussions and Analysis
- RPG 3 Reporting Service Performance Information
  - Transitioning to the Accrual Basis of Accounting
  - Overview of IPSAS 33 First-Time Adoption of Accrual Basis IPSASs
  - Transitioning paths

## Training Methodology

Lectures, discussions, exercises, and case studies will be used to reinforce these teaching/learning methods.

### LOCATIONS

1 - HCA Learning Centre. Acme House 2nd Floor, 23, Acme Road, Ogba, Industrial Scheme, Ikeja, Lagos, Nigeria

2 - Pearls Learning Hub, Plot 756, Opposite Divine Hand of God Ministry, Area 1, Garki, Abuja.

3 – Pakiri hotel Ltd., 4 Okwuruola Street, off Stadium Road, Rumuola, Port Harcourt, Rivers State.

**Open Course Fee: N300, 000**

In-plant Fee Negotiable

### WORKSHOP FEE:

**N300, 000 per participant, VAT –N22, 500**

Note: this covers Workshop Fee, Tea/coffee break, Lunch, course materials and certificate of attendance.

Payment should be made into our Accounts:

Account Name: Human Capital Associates Global Consult Ltd.

Union Bank of Nig. PLC: Account No: 0097961537

First Bank of Nig. PLC: Account No: 2033683960

Keystone Bank Ltd.: Account No: 1007150325

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