Focus on: Adoption and Implementation

The International Public Sector Accounting Standards Board® (IPSASB®) develops high-quality International Public Sector Accounting Standards™ (IPSASs™), guidance, and resources for use by public sector entities around the world for general purpose financial reporting.

The IPSASB's goals and objectives include promoting the adoption of and international convergence to IPSASs and providing comprehensive information for public sector financial management and decision-making.

To advance the goal of IPSAS adoption and implementation, "Introduction to IPSAS," has been developed—a training program sponsored and funded by the International Federation of Accountants® (IFAC®), which regularly publishes adoption and implementation support materials.

Training materials are in modules that can be tailored to a jurisdiction's specific needs as well as time requirements (three-, four-, and five-day sessions are available).
“Introduction to IPSAS’ training is targeted to professional accountants and auditors who are likely to be working in or with governments and involved in the first-time implementation of accrual IPSASs.

The modules emphasize areas with the most significant issues faced by public sector entities transitioning to IPSASs (i.e., non-exchange revenues, liabilities, reporting entity, presentation and asset impairment).

The training package includes:

- In-class instruction by knowledgeable experts;
- Group exercises and IPSAS-focused case studies;
- Printed materials, such as PowerPoint presentations, course notes, and review questions; and
- Analysis and discussion of implementation challenges.

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