

Financial Management and Reporting for Public Sector (IFRS/IPSAS)

Finance, Accounting, Budgeting
Malaga (Spain)
15 - 26 Sep 2025

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Financial Management and Reporting for Public Sector (IFRS/IPSAS)

Ref: 3089_129649 **Date:** 15 - 26 Sep 2025 **Location:** Malaga (Spain) **Fees:** 7400 **Euro**

Course Description

This intensive 10-day course provides a comprehensive overview of financial management and reporting in the public sector, with a focus on International Financial Reporting Standards IFRS and International Public Sector Accounting Standards IPSAS. Participants will gain practical knowledge and skills in budgeting, financial reporting, performance analysis, and decision-making for public sector organizations.

Learning Objectives

- Understand the key principles and applications of IFRS and IPSAS in public sector financial management
- Develop proficiency in preparing and analyzing financial statements for public sector entities
- Master budgeting techniques and performance measurement in government organizations
- Enhance decision-making skills through financial analysis and interpretation
- Gain insights into risk management and internal control systems in the public sector

Course Modules

Day 1: Introduction to Public Sector Financial Management

- Overview of public sector financial management
- Regulatory framework and governance
- Comparison of IFRS and IPSAS
- Public sector accounting reforms

Day 2: IPSAS Framework and Key Concepts

- IPSAS conceptual framework
- Accrual vs. cash basis accounting
- Recognition and measurement principles
- Presentation of financial statements

Day 3: Financial Reporting under IPSAS

- Statement of financial position
- Statement of financial performance
- Cash flow statement
- Notes and disclosures

A graphic of a chessboard with several chess pieces, including a king, queen, and pawns, arranged on the board. The text 'UK Training PARTNER' is overlaid on the right side of the board.

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Day 4: Specific IPSAS Standards Part 1

- Property, plant, and equipment
- Intangible assets
- Inventories
- Revenue recognition

Day 5: Specific IPSAS Standards Part 2

- Employee benefits
- Financial instruments
- Leases
- Provisions and contingencies

Day 6: Budgeting and Performance Management

- Budget preparation and execution
- Performance-based budgeting
- Budget reporting and analysis
- Key performance indicators KPIs

Day 7: Consolidated Financial Statements

- Concepts of control and consolidation
- Preparation of consolidated statements
- Eliminating inter-entity transactions
- Reporting on controlled entities

Day 8: Financial Analysis and Decision Making

- Ratio analysis for public sector entities
- Interpreting financial statements
- Cost-benefit analysis
- Financial decision-making techniques

Day 9: Risk Management and Internal Control

- Risk assessment in public sector organizations
- Designing internal control systems
- Fraud prevention and detection
- Compliance with laws and regulations

Day 10: Emerging Trends and Future Directions

- Sustainability reporting in the public sector
- Digital transformation in financial management
- Integrated reporting

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- Case studies and best practices

Practical Wins for Participants

- Ability to prepare IPSAS-compliant financial statements
- Enhanced skills in budgeting and performance measurement
- Improved decision-making capabilities through financial analysis
- Knowledge of best practices in public sector financial management

A graphic of a chessboard with several chess pieces. A large gold king piece is in the foreground, with a silver pawn and a silver knight behind it. In the background, there are concentric circles emanating from a point on the board.

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