



## THE INSTITUTE OF CHARTERED ACCOUNTANTS (GHANA)

### 1. Chartered Diploma in IPSAS

#### Overview

There is growing pressure on public sector entities the world over to prepare and present high-quality transparent financial statements, apply clear and appropriate financial management approaches for the purpose of enhanced operational allocation and utilization of public funds to achieve economic growth and development.

The International Public Sector Accounting Standards Board (IPSASB) has issued International Public Sector Accounting Standards (IPSAS) which provide a sound basis for public sector entities to demonstrate sound financial reporting using accrual accounting and budgeting techniques.

#### Course Objectives

This course summarizes the main recognition, measurement and disclosure requirements under (IPSAS).

It explains current IPSAS pronouncements in detail from the perspective of practitioners. It also compares main differences between IPSAS and IFRS.

#### Benefits

After the course, participants will

- ✦ be able to explain the basic principles of IPSAS
- ✦ Be able to explain the differences and similarities between IPSAS and IFRS
- ✦ Become aware of the implications of applying accrual basis IPSAS for financial reporting
- ✦ Be able to apply accrual basis IPSAS to prepare financial statements for public sector entities
- ✦ Be able to explain new developments in IPSAS

The course answers questions such as:

- ✦ What are the recognition, measurement and disclosure requirements for preparation of cash basis and accrual basis IPSAS compliant financial statements?
- ✦ What practical issues often arise when an entity is implementing IPSAS?
- ✦ What steps can an entity take to transition from cash basis IPSAS to accrual basis IPSAS?
- ✦ And many more other questions.

#### Target Participants

The course will be suitable for the following category of qualified professional accountants, CA, ACCA, CIMA, CPA, etc.

The course will particularly benefit officers responsible for financial reporting and their support staff in public sector entities.

# Chartered Diploma In Ipsas Institute Of Chartered

**Thomas Müller-Marqués Berger**



## **Chartered Diploma In Ipsas Institute Of Chartered:**

**Daily Graphic** Ransford Tetteh,2014-09-19      **Increasing Professionalism in Public Finance Management** Sarah Jane Squire,Ivor Beazley,2016-11-14 In countries such as the United Kingdom the need to manage finances in a professional manner has been hampered by the severe fiscal constraints of the 2008 financial crisis These pressures are likely to persist in the long term as a result of an aging population and rising public expectations of the quality of public services Whereas much attention has been paid to technical reforms to improve budgeting expenditure control accounting and auditing less attention has been given to the process of developing skilled financial managers whose expertise is key to sustained improvement in the management of public finances Successive governments in the United Kingdom have recognized the need to strengthen professionalism in financial management but the financial crisis gave an additional impetus for change This change has been reflected in policy statements changes in recruitment and human resource management practices and the development of professional networks in accounting audit procurement and project management

**Increasing Professionalism in Public Finance Management A Case Study of the United Kingdom** describes the journey from a civil service where generalist skills were overwhelmingly preferred toward one where professional technical skills in finance are recognized and valued This book represents one of a number of country case studies aimed at sharing information about alternative paths and models to help developing countries seeking to strengthen public financial management skills on a long term sustainable basis This book will be of importance to public policy makers and public practitioners looking for ways to improve the quality of public sector management and to a range of professional finance management bodies looking to strengthen their relevance to the government sector

**IPSAS Explained** Thomas Müller-Marqués Berger,2012-05-18 Global diversity in the practice of public sector accounting continues to impede the reduction of bureaucracy and the creation of comparable standards in terms of accountability and transparency The International Public Sector Accounting Standards Board IPSASB continues to engage in the ongoing process of harmonizing public sector accounting with their International Public Sector Accounting Standards IPSASs

**IPSAS Explained A Summary of International Public Sector Accounting Standards Second Edition** provides up to date information on the Conceptual Framework Project and other projects related to IPSASs along with details of all the current IPSASs including newly approved standards of the Board especially those relating to financial instruments intangible assets and service concession arrangements from a grantor perspective Each IPSAS is distilled into a useful and accessible summary and illustrated with graphs figures and tables Beyond that the book focuses on the current sovereign debt crisis and discusses possible implications for public sector financial management Through an examination of the objectives of the standards and an overview of the principles relevant to key topics such as the accrual basis of accounting as against cash basis fair value present value cost and measurement bases IPSAS Explained provides decision makers in the public sector with a thorough grounding on the IPSASs and the operations of the IPSASB

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Requirements for Qualification as a Chartered Accountant in the United Kingdom and the Republic of Ireland Institute of Chartered Accountants in England and Wales,1977      **ACCA Q&As The Certified Diploma in Accounting & Finance** Association of Chartered Certified Accountants,1999      A New Approach to Training Institute of Chartered Accountants of Ireland,1992      **Chartered Institute for Securities & Investment Diploma** ,2016      **CISI Diploma Fund Management** BPP Learning Media,2015-01-31 BPP Learning Media s CISI Diploma materials help candidates to become RDR compliant by providing them with exam focused materials designed to encourage motivation and pass exams

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In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is truly astonishing. Within the pages of "**Chartered Diploma In Ipsas Institute Of Chartered**," an enthralling opus penned by a highly acclaimed wordsmith, readers set about an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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