

International Public Sector Accounting Standards (IPSAS) (In Greek) – Διεθνή Λογιστικά Πρότυπα Δημοσίου Τομέα

Continuing Professional Development

Instructor:

Lefteris Mavromatis

The program aims to understand the framework of international accounting standards for the public sector based on the principle of accrual accounting. The theoretical and practical analysis of the relative accounting standards, the preparation of financial statements and other reports as well as the process of transition and first application are some of the major topics that will be covered during the seminar.

Who should attend the seminar?

The program focuses on:

- The theoretical and practical analysis of all individual standards based on the principle of accrual basis.
- Short case studies analysis in specialized accounting topics for public sector (heritage assets, infrastructures accounting, non-exchange transactions).
- Preparation and Presentation of annual financial statements and relative reports based on IPSAS requirements.

4, 6, 11, 13, 25, 27 Oct,
8, 10, 15, 17 Nov 2022
8:00-12:15 (40 CPD Units)

Registrations:

Fee: €650

Click [here](#) to register

SEMINAR PROGRAMME

Day 1:		International Public Sector Accounting Standards (IPSAS) (In Greek) – Διεθνή Λογιστικά Πρότυπα Δημοσίου Τομέα
Time	Duration	Description
08:00 – 10:00	2:00	Section 1: Introduction Conceptual Framework Financial Statements <ul style="list-style-type: none"> The Conceptual Framework for Public Sector Entities IPSAS 1 Presentation of Financial Statements
10:00 – 10:15	0:15	C O F F E E B R E A K
10:15 – 12:00	1:45	Section 1: <ul style="list-style-type: none"> Model Financial Statements Example Cases IPSAS 3 Accounting Policies, Changes in Accounting Policies and Errors IPSAS 14 Events after the Reporting Date
12:00 -12:15	0:15	Practice Questions and Answers
Total Net Duration	4:00	END OF SEMINAR

Day 2:		International Public Sector Accounting Standards (IPSAS) (In Greek) – Διεθνή Λογιστικά Πρότυπα Δημοσίου Τομέα
Time	Duration	Description
08:00 – 10:00	2:00	Section 2 Assets Analysis <ul style="list-style-type: none"> IPSAS 17 Property Plant and Equipment Infrastructure Assets Case Analysis IPSAS 31 Intangible Assets-Heritage Assets Case Analysis
10:00 – 10:15	0:15	C O F F E E B R E A K
10:15 – 12:00	1:45	Section 2: <ul style="list-style-type: none"> IPSAS 16 Investment Property IPSAS 12 Inventories IPSAS 27 Agriculture
12:00 -12:15	0:15	Practice Questions and Answers
Total Net Duration	4:00	END OF SEMINAR

Day 3:		International Public Sector Accounting Standards (IPSAS) (In Greek) – Διεθνή Λογιστικά Πρότυπα Δημοσίου Τομέα
Time	Duration	Description
08:00 – 10:00	2:00	Section 3 Assets Analysis <ul style="list-style-type: none"> IPSAS 13 Leases IPSAS 26 Impairment of Cash Generating Assets
10:00 – 10:15	0:15	C O F F E E B R E A K
10:15 – 12:00	1:45	Section 3: <ul style="list-style-type: none"> IPSAS 21 Impairment of Non-Cash Generating Assets Case Study Analysis
12:00 -12:15	0:15	Practice Questions and Answers
Total Net Duration	4:00	END OF SEMINAR

Day 4:		International Public Sector Accounting Standards (IPSAS) (In Greek) – Διεθνή Λογιστικά Πρότυπα Δημοσίου Τομέα
Time	Duration	Description
08:00 – 10:00	2:00	Section 4 Financial Instruments Analysis <ul style="list-style-type: none"> · IPSAS 28 Financial Instruments Presentation · Case Study Analysis
10:00 – 10:15	0:15	C O F F E E B R E A K
10:15 – 12:00	1:45	Section 4: <ul style="list-style-type: none"> · IPSAS 41 Financial Instruments Assets View (*) · Case Study Analysis (*) Hedging accounting not included
12:00 -12:15	0:15	Practice Questions and Answers
Total Net Duration	4:00	END OF SEMINAR

Day 5:		International Public Sector Accounting Standards (IPSAS) (In Greek) – Διεθνή Λογιστικά Πρότυπα Δημοσίου Τομέα
Time	Duration	Description
08:00 – 10:00	2:00	Section 5 Liabilities Analysis <ul style="list-style-type: none"> · IPSAS 39 Employee Benefits · IPSAS 42 Social Benefits
10:00 – 10:15	0:15	C O F F E E B R E A K
10:15 – 12:00	1:45	Section 5: <ul style="list-style-type: none"> · IPSAS 41 Financial Instruments Assets View (*) · Case Study Analysis (*) Hedging accounting not included
12:00 -12:15	0:15	Practice Questions and Answers
Total Net Duration	4:00	END OF SEMINAR

Day 6:		International Public Sector Accounting Standards (IPSAS) (In Greek) – Διεθνή Λογιστικά Πρότυπα Δημοσίου Τομέα
Time	Duration	Description
08:00 – 10:00	2:00	Section 6 P/L Analysis <ul style="list-style-type: none"> · IPSAS 9 Revenue from Exchange transactions · IPSAS 11 Construction Contracts · Case Study Analysis
10:00 – 10:15	0:15	C O F F E E B R E A K
10:15 – 12:00	1:45	Section 6: <ul style="list-style-type: none"> · IPSAS 4 The effects of changes in Foreign Exchange Rates · IPSAS 5 Borrowing Costs
12:00 -12:15	0:15	Practice Questions and Answers
Total Net Duration	4:00	END OF SEMINAR

Day 7:		International Public Sector Accounting Standards (IPSAS) (In Greek) – Διεθνή Λογιστικά Πρότυπα Δημοσίου Τομέα
Time	Duration	Description
08:00 – 10:00	2:00	Section 7 P/L Analysis <ul style="list-style-type: none"> IPSAS 23 Revenue from Non-Exchange transactions Case Study Analysis
10:00 – 10:15	0:15	C O F F E E B R E A K
10:15 – 12:00	1:45	Section 7: <ul style="list-style-type: none"> IPSAS 32 Service Concession Arrangements Grantor Case Study Analysis
12:00 -12:15	0:15	Practice Questions and Answers
Total Net Duration	4:00	END OF SEMINAR

Day 8:		International Public Sector Accounting Standards (IPSAS) (In Greek) – Διεθνή Λογιστικά Πρότυπα Δημοσίου Τομέα
Time	Duration	Description
08:00 – 10:00	2:00	Section 8 Reporting Analysis <ul style="list-style-type: none"> IPSAS 24 Presentation of Budget Information in Financial Statements IPSAS 22 Disclosure of Financial Information about the General Government Sector IPSAS 20 Related Party Disclosure
10:00 – 10:15	0:15	C O F F E E B R E A K
10:15 – 12:00	1:45	Section 8: <ul style="list-style-type: none"> IPSAS 18 Segment Reporting Case Study Analysis
12:00 -12:15	0:15	Practice Questions and Answers
Total Net Duration	4:00	END OF SEMINAR

Day 9:		International Public Sector Accounting Standards (IPSAS) (In Greek) – Διεθνή Λογιστικά Πρότυπα Δημοσίου Τομέα
Time	Duration	Description
08:00 – 10:00	2:00	Section 9 Special Topics: <ul style="list-style-type: none"> IPSAS 33 First time Adoption of Accrual Basis IPSAS Case Study Analysis
10:00 – 10:15	0:15	C O F F E E B R E A K
10:15 – 12:00	1:45	Section 9: <ul style="list-style-type: none"> Cash Basis Ipsas Case Study Analysis
12:00 -12:15	0:15	Practice Questions and Answers
Total Net Duration	4:00	END OF SEMINAR

Day 10:		International Public Sector Accounting Standards (IPSAS) (In Greek) – Διεθνή Λογιστικά Πρότυπα Δημοσίου Τομέα
Time	Duration	Description
08:00 – 10:00	2:00	Section 10 Group Accounting: <ul style="list-style-type: none"> · IPSAS 35 Consolidated Financial Statements · IPSAS 40 Public Sector Combinations
10:00 – 10:15	0:15	C O F F E E B R E A K
10:15 – 12:00	1:45	Section 10: <ul style="list-style-type: none"> · Case Study Analysis · IPSAS 36 Investments in Associates and Joint Ventures · IPSAS 37 Joint Arrangements · IPSAS 38 Disclosure of Interest in Other Entities · IPSAS 40 Public Sector Combinations
12:00 -12:15	0:15	Practice Questions and Answers
Total Net Duration	4:00	END OF SEMINAR

Certification:

All participants will be awarded a certificate. Each hour of attendance will account for one unit of Continuing Professional Development (CPD) as required for members of most professional bodies.

In-house Seminars:

Globaltraining has been cooperating with many companies in Cyprus and abroad for covering their in-house training needs. Some of these companies are large multinational companies with presence in Cyprus and abroad. The clients we serve include a wide range of industries, including banking, accounting and audit, investment services firms, telecommunication, construction and retail. Tailor-made seminars are offered upon request from clients.