

PULSAR EduCoP Smart Interactive Talk “Accountancy Education in the Public Sector: Good examples of Curricula, online courses and learning tools”.

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Session Overview

Overview of materials distributed within IPSAS ToT Rollout, as well as other available IPSAS-based education curricula

Example of scaling up the training at the Kyiv National University of Economics named after Vadym Hetman (Ukraine)

Base for the IPSAS ToT Rollout :



The ACCA Certificate in International Public Sector Accounting Standards - known as IPSAS Cert –

<https://www.accaglobal.com/us/en/qualifications/glance/certificate-in-international-public-sector-accounting-standards-/overview.html>

IPSAS Cert - has been specifically developed to help learners meet the challenges of implementing IPSAS by:

- examining the fundamental requirements of accrual-based IPSAS on a standard-by-standard basis,
- providing guidance on how to use IPSAS in practice,
- explaining the difference between the cash basis IPSAS and accrual-based IPSAS
- providing an overview of how IPSAS are used around the world.

The online IPSAS Cert course structure:

The qualification is based around ten modules, each of which focuses on an aspect of IPSAS or a group of related IPSASs. The modules are:

- Module 1: The nature and operations of IPSASB and the IPSASB Conceptual Framework.
- Module 2: Financial statements presentation and accounting policy.
- Module 3: Financial performance.
- Module 4: Accounting for assets and liabilities – part 1
- Module 5: Accounting for assets and liabilities – part 2
- Module 6: Consolidation
- Module 7: Disclosure standards and other topics
- Module 8: Cash basis IPSAS
- Module 9: First-time adoption of accrual basis IPSAS
- Module 10: Forthcoming proposal for change.



Access to the course learning materials



- The learning materials as well as tests and quizzes are protected from copying or downloading, so learners may only work with these materials while having an access to the ACCA online course.
- The materials in the online course are available in English and these materials were not translated into PULSAR program languages, therefore only those ToT course participants who attended it in English, received an access to a complete course of learning materials, supplemented with a set of documents specifically developed for the ToT course

Additional materials

- Power Point Presentations on all 10 modules, which presented condensed data from the online learning materials and followed the Cert. IPSAS syllabus.
- course program;
- a practice test (15 multiple choice questions)
- practice exercises (and solutions)
- additional assessment (and solution)
- trainer guide.



Alternative IPSAS based qualifications:



- The Chartered Institute of Public Finance and Accountancy (CIPFA) is a public sector- focused organization and is the only professional accountancy body in the world exclusively dedicated to public finance.
- CIPFA qualifications:
 - Professional Accountancy Qualification (CIPFA PQ),
 - International Public Finance Management Professional Qualification (IPFM PQ),
 - Qualifications in IPSAS, including CIPFA Diploma in IPSAS and CIPFA Certificate in IPSAS.

<https://www.cipfa.org/qualifications>



Thank you!