



# *IPSAS certificate – At a glance*

<p><b>What is the ICAEW IPSAS Certificate?</b></p>	<p>The ICAEW IPSAS Certificate has been developed in partnership with PwC's leading international experts on public sector accounting. It provides public sector accountants with a highly valuable and content rich e-learning certified programme for all stages of the implementation process and beyond. It follows a hands-on-approach, from principles to practice, with concise technical guidance, practical examples and tips, practice questions, planning and revision aids. The Certificate is designed as an online self-study programme that should typically take 30–40 hours on average to complete depending on your prior IPSAS knowledge.</p>	
<p><b>Level</b></p>	<p>Certificate</p>	
<p><b>Start date</b></p>	<p>Anytime. You will have 12 months access to the materials and assessment from the time of registration.</p>	
<p><b>Entry requirements</b></p>	<p>There are no entry requirements for this programme.</p>	
<p><b>Who is it for?</b></p>	<p>Relevant to all who are expected to use, prepare or interpret IPSAS financial statements.</p>	
<p><b>What does it cover?</b></p>	<p>The Certificate includes 8 learning modules guiding your understanding of current developments in public sector accounting and explains key accounting and operational implications of IPSAS adoption.</p>	
	<p><b>Module 1</b></p>	<p>Introduction, conceptual framework and general principles</p>
	<p><b>Module 2</b></p>	<p>Presentation of financial statements and disclosure standards</p>
	<p><b>Module 3</b></p>	<p>Fixed assets</p>
	<p><b>Module 4</b></p>	<p>Inventories and revenue</p>
	<p><b>Module 5</b></p>	<p>Liabilities and expenses</p>
	<p><b>Module 6</b></p>	<p>Financial instruments and foreign currency transactions</p>
	<p><b>Module 7</b></p>	<p>Consolidation</p>
	<p><b>Module 8</b></p>	<p>First-time adoption</p>

<p>The modules</p>	<p>Each module has its own 'home page' where you will be able to access the core learning materials (the relevant chapters of PwC's <i>IPSAS From principles to practice in English</i>) and learning activities (accessed through the left hand navigational menu) designed to transfer knowledge, test your understanding, practical applications and revision preparation for the final multiple choice assessment.</p>	
<p>Learning activities (included in each module)</p>	<p><b>Overview video</b></p>	<p>Each module starts with a short video summarising the key learning points and provides a practical introduction to the module. The presenter provides a strategic focus for ICAEW's work to improve standards in the management of the Public Finances, both in the UK and internationally.</p>
	<p><b>Online reading materials</b></p>	<p>The next step is to study the reading materials. These materials are sourced from the relevant chapters of PwC's <i>IPSAS From principles to practice</i> written by leading IPSAS experts Patrice Schumesch, PwC Global IPSAS Partner and Anton De Greef PwC, Global IPSAS Director. The materials follow a hands-on-approach, with concise technical guidance, practical examples and tips. You may as an optional resource purchase a hard copy of PwC's book <i>IPSAS in a nutshell – From principles to practice</i> at a 50% discounted price from the PwC bookshop at <a href="https://books.pwc.be">https://books.pwc.be</a></p>
	<p><b>Reflect in e-portfolio</b></p>	<p>As you go through the reading materials and learning activities you are able to use this option to make notes which you may use as part of your revision for the final assessment (see below).</p>
	<p><b>Practice questions</b></p>	<p>These multiple choice practice questions are designed to help embed learning and test your understanding of the reading materials. They are included as a learning activity and are not part of the final assessment.</p>
	<p><b>Apply your knowledge</b></p>	<p>This activity will help you widen your thinking and start applying your knowledge by going through more complex calculations and scenarios.</p>
	<p><b>Revision kit</b></p>	<p>In this section you are able to finalise your own revision notes for each module (your own notes for each of the modules are consolidated and accessible from the Certificates home page). As a further revision aid a comprehensive PowerPoint summary of the key learning points is also included.</p>
	<p><b>Discounts (ICAEW and PwC members)</b></p>	<p>£230</p>

	<b>Employer and training providers' volume discounts:</b>	
	<b>10–24 learners</b>	10%
	<b>25–50 learners</b>	15%
	<b>50+ learners</b>	contact <a href="mailto:ipsas@icaew.com">ipsas@icaew.com</a>